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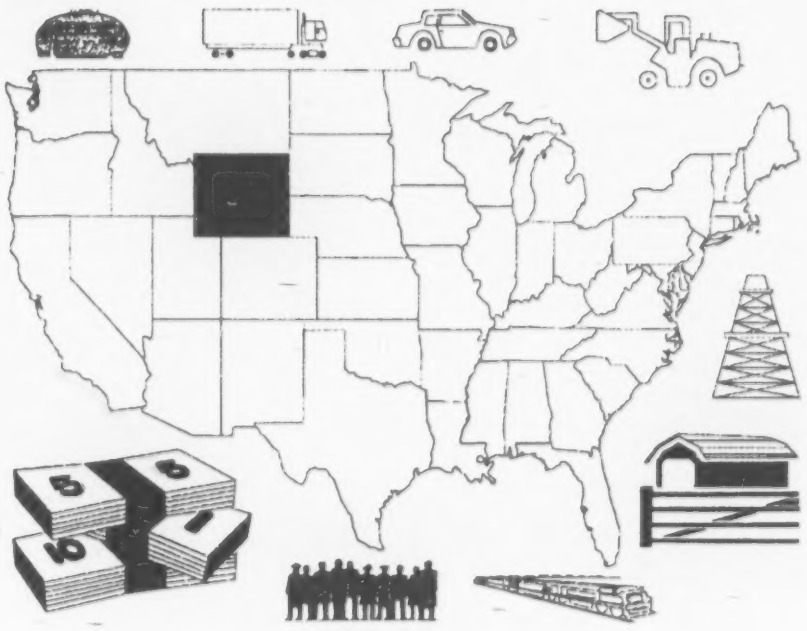
WYOMING SALES AND USE TAX REVENUE REPORT



Prepared by

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Division of Research and Statistics

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PREFACE

The 1989 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification (SIC). In addition, sales tax collections for the retail sector, itemized by component, are provided. This report covers the activity for Fiscal Years 1978-1989 for sales tax collections, and Fiscal Years 1984-1989 for use tax collections. The data were provided by the Wyoming Department of Revenue and Taxation and were compiled for publication by the Division of Research and Statistics, Department of Administration and Fiscal Control.

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WYOMING SALES AND USE TAX REPORT 1989

State sales and use tax collections are two major sources of income to state and local governments. However, their importance does not stop there. These two revenue sources, when examined over time, provide a valuable indication of economic growth and activity, both at the state and county level.

Sales and use tax collection data are supplied by the Wyoming Department of Revenue and Taxation and are compiled by the Division of Research and Statistics, Department of Administration and Fiscal Control (DAFC).

SALES TAX

Since 1967, the state imposed sales tax has been 3 percent. This tax is shared between state government (66.7%) and the county of origin (33.3%). Distribution of the county's share to the municipalities is based upon population. The State's share is placed in the General Fund. The significance of this tax is evident in Table 1 and Figure 1.

Since 1973, Wyoming counties have had the option to impose an additional 1 percent sales tax through public election. During Fiscal Year 1989, the counties that did not impose an optional sales tax were: Big Horn, Fremont, Park, Platte, Sublette, and Washakie. The optional sales tax is returned to the counties and is utilized through their respective general revenue funds. The effective dates of the optional tax for participating counties can be found in Table 2. To arrive at an estimate of county gross sales, divide the specific county tax collection by the corresponding tax rate. This method provides only an estimate of gross sales since it does not account for non-taxed sales. Despite this limitation, sales tax data provide a basis for analyzing trends and the overall direction of the Wyoming economy. Table 3 lists all taxable events and exemptions.

In addition to the authority given to counties to impose the optional 1 percent tax, any county, through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue generated from this tax is used solely for the planning, construction, furnishing, equipping, and debt servicing for any capital improvement project as authorized through public election. During Fiscal Year 1989, Teton, Albany, Laramie, Goshen, and Niobrara imposed the 1 percent capital improvement tax. (See Table 2)

USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage, or other consumption within that jurisdiction. Thus, the use tax prevents sales tax avoidance, or payment of a lesser tax rate by making purchases outside of the taxing jurisdiction, where first use, storage, or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming and/or each Wyoming county.

The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax also includes an increase in the use tax of equal amount. State use tax is shared between state government and the county of origin on the same distribution basis as sales tax.

This report contains twelve fiscal years of sales tax collections and six fiscal years of use tax collections. The Wyoming State Government's fiscal year covers the period from July 1 through June 30. The report also details collections by major industrial sectors for sales and use tax, both at the state and county levels. A detailed breakdown of the retail sector for sales tax is contained within the report, as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), developed by the Federal Office of Management and Budget. Under this system, a business is classified by primary activity,

determined by principal product, or group of products produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary.

Table 1

STATE OF WYOMING
GENERAL FUND REVENUE
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1989

REVENUE SOURCE	*FY 1984*	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
SEVERANCE TAX	$109,790,499	$114,073,554	$108,161,416	$68,877,091	$66,290,953	$65,367,573
SALES TAX	$104,515,963	$107,533,757	$104,136,810	$88,295,468	$90,766,376	$86,165,951
INTEREST-PWMTF	$66,461,948	$67,503,146	$72,422,463	$74,082,280	$72,641,330	$71,052,004
INTEREST-POOLED	$29,445,814	$32,651,464	$36,649,075	$23,784,074	$17,777,912	$15,393,558
USE TAX	$16,091,904	$15,241,614	$20,816,210	$13,677,720	$12,872,831	$13,542,337
CHGS. SALES-SERVICES	$9,053,721	$8,527,209	$10,974,082	$9,988,837	$9,891,087	$11,398,482
FRANCHISE TAX	$8,549,056	$9,050,457	$11,855,504	$20,008,170	$10,440,346	$10,499,179
REVENUE FROM OTHERS	$8,162,849	$11,624,437	$9,041,977	$13,879,719	$7,743,053	$9,468,713
LICENSE & PERMIT	$3,859,708	$4,485,083	$5,726,449	$6,522,742	$4,520,242	$4,115,742
MOTOR CARRIER TAX	$3,775,927	$4,348,842	$3,071,391	$3,956,226	$3,698,192	$3,030,061
INHERITANCE TAX	$2,676,537	$9,373,495	$3,513,956	$3,519,840	$1,438,182	$1,693,598
PROP/MONEY USE (excluding POOLED)	$3,265,064	$2,631,065	$1,948,695	$1,672,117	$1,713,076	$1,649,547
ALL OTHER	$7,465,616	$9,214,426	$4,140,910	$6,593,765	$5,285,171	$6,147,086
TOTAL REVENUE	$363,114,605	$396,258,549	$392,458,938	$334,858,049	$305,078,751	$299,523,831

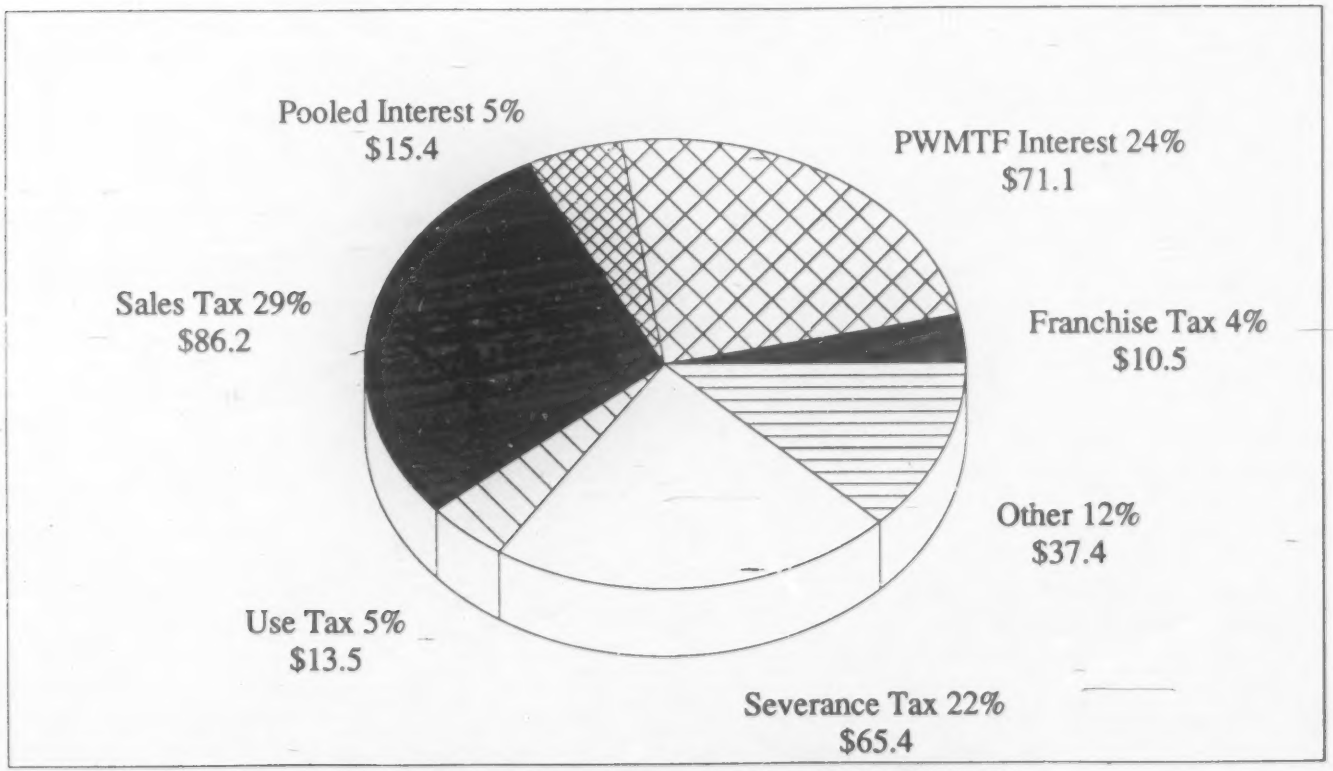
Source: Consensus Revenue Estimating Group

Figure 1

General Fund Revenue Sources

Fiscal Year 1989

(Million $$$)



TOTAL FY 89 = $299.5 Million

Source: Consensus Rev. Estimating Group

Table 2

WYOMING TAX RATES (as of October, 1989)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
ALBANY	STATE			3%	
	OPTION	1/1/87		1%	
	CAPITAL FACILITIES	1/1/87	12/31/88	1%	
	CAPITAL FACILITIES	10/1/89		1%	5%
BIG HORN	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
CAMPBELL	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
CARBON	STATE			3%	
	OPTION	12/1/77		1%	4%
	CAPITAL FACILITIES	NONE			
CONVERSE	STATE			3%	
	OPTION	3/2/76		1%	4%
	CAPITAL FACILITIES	NONE			
CROOK	STATE			3%	
	OPTION	1/1/79		1%	4%
	CAPITAL FACILITIES				

Source: Wyoming Department of Revenue and Taxation

Table 2 Continued

WYOMING TAX RATES (as of October, 1989)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
FREMONT	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
GOSHEN	STATE			3%	
	OPTION	NONE			
	CAPITAL FACILITIES	10/1/88		1%	4%
HOT SPRINGS	STATE			3%	
	OPTION	12/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
JOHNSON	STATE			3%	
	OPTION	11/1/79		1%	4%
	CAPITAL FACILITIES	NONE			
LARAMIE	STATE			3%	
	OPTION	12/1/77		1%	4%
	CAPITAL FACILITIES	4/1/86	9/1/88	1%	
LINCOLN	STATE			3%	
	OPTION	3/1/87		1%	4%
	CAPITAL FACILITIES	NONE			

Source: Wyoming Department of Revenue and Taxation

Table 2 Continued

WYOMING TAX RATES (as of October, 1989)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
NATRONA	STATE			3%	
	OPTION	12/1/74		1%	4%
	CAPITAL FACILITIES	NONE			
NIOBRARA	STATE			3%	
	OPTION	12/1/76		1%	
	CAPITAL FACILITIES	5/1/89		1%	5%
PARK	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
PLATTE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
SHERIDAN	STATE			3%	
	OPTION	1/1/79	7/1/85	1%	
	OPTION	1/1/89		1%	
	CAPITAL FACILITIES	9/1/89		1%	5%
SUBLETTE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			

Source: Wyoming Department of Revenue and Taxation

Table 2 Continued

WYOMING TAX RATES (as of October, 1989)

	TAX TYPE	EFFECTIVE DATE	TERMINATION DATE	TAX RATES	COUNTY TOTAL
SWEETWATER	STATE			3%	
	OPTION	1/2/74		1%	4%
	CAPITAL FACILITIES	NONE			
TETON	STATE			3%	
	OPTION	11/22/74		1%	4%
	CAPITAL FACILITIES	1/1/86	10/31/86	1%	
	CAPITAL FACILITIES	2/1/88	2/28/89	1%	
UINTA	STATE			3%	
	OPTION	7/1/76		1%	4%
	CAPITAL FACILITIES	NONE			
WASHAKIE	STATE			3%	3%
	OPTION	NONE			
	CAPITAL FACILITIES	NONE			
WESTON	STATE			3%	
	OPTION	9/1/79		1%	4%
	CAPITAL FACILITIES	NONE			

Source: Wyoming Department of Revenue and Taxation

Table 3

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as **taxable** events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial, or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services to transient guests, e.g., motels, hotels.
8. Admissions to amusements, or athletic events.
9. Repair, alteration, or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying, and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting, or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, and semi-trailers.
12. Sales of alcoholic beverages.
13. Sales of computer hardware and non-customized computer software.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales Price" as the consideration paid by the purchaser of tangible personal property, excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article, and excluding any taxes imposed by the federal government, or this article.

Wyoming Statute 39-6-405 governs exemptions from state sales tax. **Exemptions** include the following:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient, or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured, and deceased persons by ambulance, or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Intrastate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.

8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
9. Sales of the services of professional engineers.
10. Sales made to the State of Wyoming, or its political subdivisions.
11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
12. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
13. Occasional sales made by religious, or charitable organizations for fund raising purposes.
14. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
15. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.
16. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
17. Wholesale sales.
18. Intrastate transportation of freight.
19. Sales of school annuals.
20. Sales of newspapers.
21. Sales to Wyoming joint apprenticeship and training programs.
22. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
23. Transportation of drilling rigs, including charges for loading, unloading, assembly, and dissassembly.
24. Sales of food purchased with food stamps.
25. Admission to, or user fees for county, or municipal owned recreation facilities.
26. Sales of carbon dioxide and other gases used in tertiary production.
27. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
28. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock.
29. Lodging services provided by guides or outfitters.

SECTION I

SALES TAX COLLECTIONS

STATE AND COUNTY
SUMMARY TABLES AND GRAPHS

SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve fiscal years are summarized in this section. As shown in Figure 2, total sales tax collections peaked in FY 1982, at $227,011,946. Following that peak year were four years of collections hovering in the $185 to $191 million range. The Fiscal Year 1987 total, $170.5 million, marked a significant 8 percent decline from the previous year. This downfall was due largely to decreased activity in the Mining, Construction, Manufacturing, and Wholesale Trade sectors. Sales tax collections continued their decline in Fiscal Year 1988, dropping 1.5 percent from FY 1987 to $167.9 million. Receipts in 7 of the 10 industrial sectors were below levels of a year earlier.

The Fiscal Year 1989 sales tax collections amounted to $168,295,632, up 0.23 percent from the FY 1988 total. Receipts in 7 of the 10 industrial sectors were above previous year levels. Table 4 displays the data graphed in Figure 2, along with the total sales tax collections from each county. Table 5 provides the percentage fluctuation in total sales tax collections from year to year, both at the state and county levels.

Annual sales tax collections for thirteen counties increased over previous year levels. Goshen County revealed the most notable increase, 28 percent, from FY 1988. Other significant increases were realized in Teton County (27.5%), Sublette County (18.9%), and Sheridan County (13.7%). Uinta County revealed the most portentous decline in sales tax collections, of 27.3 percent from a year earlier. This was due mainly to large refunds paid to the State for over reporting of taxes. Hot Springs County and Laramie County also experienced substantial declines in sales tax collections (13.5% and 12.9%, respectively) from previous year levels. The decline in Hot Springs County resulted from substantial drops from year earlier levels in the Manufacturing (-68.7%), Wholesale Trade (-56.1%), Mining (-19.6%),

and Public Administration (-15.9%) sectors. Laramie County's decline resulted from the expiration of the 1 percent capital facilities tax option early in FY 1989. Out of State sales tax collections were up over 8 percent from FY 1988 collections.

The growth rates over the past 12 years can be found in Table 7, and Figure 3. Only the 3 percent sales tax collections were used for growth comparison. Therefore, the totals used in Table 7 and Figure 3 do not include any 1 percent county optional or 1 percent capital facilities tax.

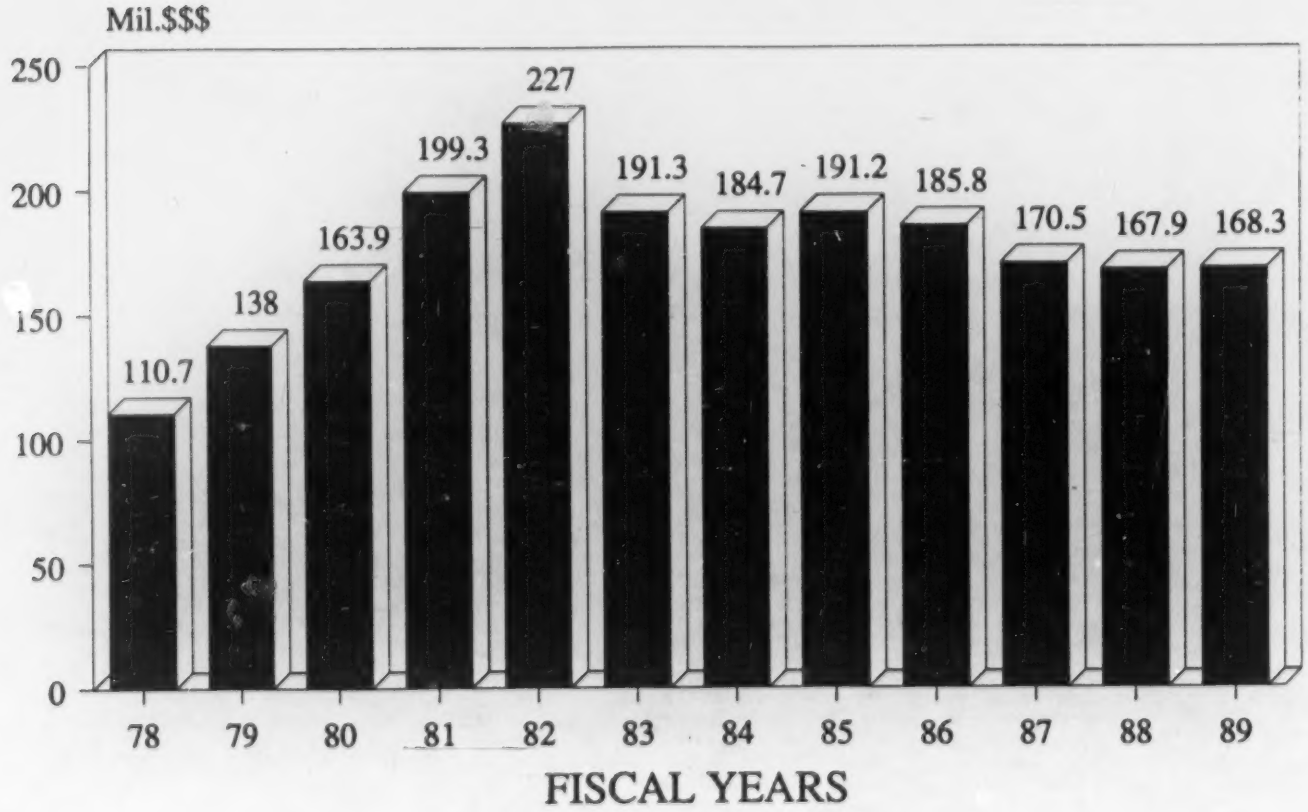
Monthly sales tax collections are provided in Table 8 for seasonal analysis.

Figure 2

TOTAL SALES TAX COLLECTIONS

WYOMING

FY 1978 THROUGH FY 1989



Source: Dept. of Revenue and Taxation

Table 4

SALES TAX COLLECTIONS BY COUNTY

TOTAL *TOTAL*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$3,628,510	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432
BIG HORN	$1,272,555	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078
CAMPBELL	$9,263,278	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547
CARBON	$4,198,342	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417
CONVERSE	$2,569,454	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991
CROOK	$623,714	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828
FREMONT	$5,921,504	$7,452,502	$8,754,272	$9,849,142	$10,507,600	$8,962,289
GOSHEN	$1,533,031	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680
HOT SPRINGS	$1,184,784	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633
JOHNSON	$1,016,795	$1,200,685	$1,547,814	$1,785,480	$2,185,409	$2,105,748
LARAMIE	$10,529,759	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531
LINCOLN	$1,327,533	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749
NATRONA	$28,565,802	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528
NIOBRARA	$485,884	$550,141	$646,659	$730,781	$778,366	$744,539
PARK	$4,210,333	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553
PLATTE	$1,728,256	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437
SHERIDAN	$3,793,740	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938
SUBLETTE	$757,621	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130
SWEETWATER	$11,287,958	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900
TETON	$3,991,952	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470
UINTA	$2,101,364	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175
WASHAKIE	$1,882,382	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394
WESTON	$1,554,686	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827
OUT OF STATE	$7,296,603	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138
STATE OF WYOMING	$110,725,839	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926

Source: Wyoming Department of Revenue and Taxation

Table 4 Continued

SALES TAX COLLECTIONS BY COUNTY

	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989
ALBANY	$5,735,598	$5,603,971	$5,558,863	$7,117,165	$8,862,524	$8,547,407
BIG HORN	$1,943,263	$1,986,941	$1,886,947	$1,662,532	$1,808,835	$1,808,738
CAMPBELL	$18,057,766	$19,319,777	$18,137,836	$13,032,107	$14,989,863	$14,698,655
CARBON	$6,683,130	$6,308,720	$6,862,827	$5,463,717	$5,388,181	$5,609,504
CONVERSE	$4,027,450	$3,931,012	$3,498,441	$2,805,624	$2,765,924	$2,646,138
CROOK	$1,432,013	$1,463,085	$1,392,056	$1,076,448	$1,187,829	$1,155,828
FREMONT	$8,102,924	$8,304,420	$7,438,995	$6,548,563	$6,632,831	$6,919,377
GOSHEN	$2,275,304	$2,254,624	$2,166,814	$2,004,269	$1,974,142	$2,527,716
HOT SPRINGS	$2,559,250	$2,480,729	$2,520,024	$1,781,540	$2,042,368	$1,766,091
JOHNSON	$2,123,993	$2,095,482	$1,905,383	$1,583,967	$1,615,719	$1,676,486
LARAMIE	$19,096,475	$20,123,067	$21,835,646	$29,783,618	$25,849,880	$22,517,258
LINCOLN	$3,090,964	$4,213,709	$4,781,193	$3,609,105	$2,588,704	$2,671,519
NATRONA	$37,722,896	$37,465,106	$33,506,550	$26,823,359	$28,790,839	$28,491,568
NIOBRARA	$833,814	$737,214	$723,041	$576,404	$516,058	$515,553
PARK	$7,694,266	$8,201,712	$7,613,920	$6,080,164	$6,709,661	$6,942,434
PLATTE	$1,612,656	$1,567,063	$1,508,324	$1,369,337	$1,396,670	$1,422,915
SHERIDAN	$7,242,287	$7,271,540	$5,430,493	$5,014,537	$5,075,995	$5,773,513
SUBLETTE	$1,366,309	$1,602,231	$2,459,339	$1,339,699	$907,567	$1,079,157
SWEETWATER	$15,019,638	$15,923,031	$17,959,536	$17,792,348	$14,178,316	$14,898,338
TETON	$6,944,721	$7,149,518	$7,882,538	$10,838,639	$9,892,189	$12,612,223
UINTA	$10,288,760	$11,023,031	$10,273,293	$9,488,928	$8,316,819	$6,460,700
WASHAKIE	$2,631,528	$2,731,260	$2,548,387	$1,993,317	$2,118,114	$2,177,111
WESTON	$2,460,689	$2,396,961	$2,126,218	$1,670,816	$1,776,459	$1,813,600
OUT OF STATE	$15,870,405	$17,213,931	$15,752,083	$11,084,628	$12,527,147	$13,556,023
STATE OF WYOMING	$184,715,909	$191,177,520	$185,769,412	$170,540,831	$167,912,634	$168,295,632

Source: Wyoming Department of Revenue and Taxation

Table 5

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY77-FY78	*FY78-FY79*	*FY79-FY80*	*FY80-FY81*	*FY81-FY82*	*FY82-FY83*
ALBANY	17.64%	15.68%	7.42%	7.01%	11.08%	-0.53%
BIG HORN	9.77%	21.12%	7.46%	10.92%	13.70%	-7.27%
CAMPBELL	47.81%	9.46%	22.45%	40.80%	20.41%	-11.90%
CARBON	29.76%	50.23%	17.55%	11.97%	0.55%	-13.56%
CONVERSE	28.62%	6.44%	35.68%	12.32%	11.40%	-16.41%
CROOK	24.10%	39.31%	24.27%	14.76%	51.64%	-28.64%
FREMONT	24.30%	25.85%	17.47%	12.51%	6.69%	-14.71%
GOSHEN	9.73%	17.24%	6.63%	9.70%	-2.86%	1.01%
HOT SPRINGS	21.89%	40.64%	12.39%	20.50%	3.97%	3.20%
JOHNSON	14.56%	18.09%	28.91%	15.36%	22.40%	-3.65%
LARAMIE	29.10%	28.65%	10.22%	9.17%	5.03%	2.81%
LINCOLN	12.84%	18.77%	29.74%	49.64%	26.06%	-16.93%
NATRONA	30.06%	21.41%	20.87%	17.04%	13.12%	-26.73%
NIOBRARA	24.04%	13.22%	17.54%	13.01%	6.51%	-4.35%
PARK	13.44%	18.91%	9.22%	28.60%	5.69%	-3.62%
PLATTE	46.76%	30.78%	0.39%	4.27%	-27.55%	-10.89%
SHERIDAN	20.64%	25.38%	24.64%	11.31%	-0.93%	5.26%
SUBLETTE	24.33%	25.47%	18.42%	22.39%	23.02%	-20.69%
SWEETWATER	23.62%	18.44%	28.76%	27.01%	5.83%	-24.11%
TETON	22.46%	16.82%	6.35%	9.82%	15.32%	3.27%
UINTA	37.93%	38.01%	46.04%	70.14%	65.39%	0.66%
WASHAKIE	13.02%	25.96%	12.24%	13.53%	-1.20%	-13.85%
WESTON	14.97%	16.56%	7.27%	25.51%	23.04%	-10.66%
OUT OF STATE	27.45%	59.65%	17.65%	38.41%	31.66%	-31.51%
STATE OF WYOMING	26.90%	24.63%	18.76%	21.59%	13.92%	-15.75%

Table 5 Continued

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

	FY83-FY84	*FY84-FY85*	*FY85-FY86*	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*
ALBANY	7.58%	-2.29%	-0.80%	28.03%	24.52%	-3.56%
BIG HORN	0.32%	2.25%	-5.03%	-11.89%	8.80%	-0.01%
CAMPBELL	-2.62%	6.99%	-6.12%	-28.15%	15.02%	-1.94%
CARBON	-7.38%	-5.60%	8.78%	-20.39%	-1.38%	4.11%
CONVERSE	3.77%	-2.39%	-11.00%	-19.80%	-1.42%	-4.33%
CROOK	6.80%	2.17%	-4.85%	-22.67%	10.35%	-2.69%
FREMONT	-9.59%	2.48%	-10.42%	-11.97%	1.29%	4.32%
GOSHEN	10.31%	-0.91%	-3.89%	-7.50%	-1.50%	28.04%
HOT SPRINGS	5.68%	-3.07%	1.58%	-29.30%	14.64%	-13.53%
JOHNSON	0.87%	-1.34%	-9.07%	-16.87%	2.00%	3.76%
LARAMIE	8.49%	5.38%	8.51%	36.40%	-13.21%	-12.89%
LINCOLN	-3.58%	36.32%	13.47%	-24.51%	-28.27%	3.20%
NATRONA	-7.24%	-0.68%	-10.57%	-19.95%	7.33%	-1.04%
NIOBRARA	11.99%	-11.59%	-1.92%	-20.28%	-10.47%	-0.10%
PARK	7.42%	6.60%	-7.17%	-20.14%	10.35%	3.47%
PLATTE	5.58%	-2.83%	-3.75%	-9.21%	2.00%	1.88%
SHERIDAN	5.25%	0.40%	-25.32%	-7.66%	1.23%	13.74%
SUBLETTE	1.65%	17.27%	53.49%	-45.53%	-32.26%	18.91%
SWEETWATER	-14.47%	6.01%	12.79%	-0.93%	-20.31%	5.08%
TETON	7.06%	2.95%	10.25%	37.50%	-8.73%	27.50%
UINTA	-14.24%	7.14%	-6.80%	-7.63%	-12.35%	-22.32%
WASHAKIE	2.34%	3.79%	-6.70%	-21.78%	6.26%	2.79%
WESTON	-8.25%	-2.59%	-11.30%	-21.42%	6.32%	2.09%
OUT OF STATE	-7.22%	8.47%	-8.49%	-29.63%	13.01%	8.21%
STATE OF WYOMING	-3.43%	3.50%	-2.83%	-8.20%	-1.54%	0.23%

Table 6

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 78	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
ALBANY	3%	3%	3%	2%	2%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	8%	7%	8%	9%	9%	10%
CARBON	4%	5%	5%	4%	4%	4%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	5%	5%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	10%	10%	9%	8%	8%	9%
LINCOLN	1%	1%	1%	2%	2%	2%
NATRONA	26%	25%	26%	25%	24%	21%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	3%	4%	3%	4%
PLATTE	2%	2%	1%	1%	1%	1%
SHERIDAN	3%	3%	4%	3%	3%	4%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	10%	10%	11%	11%	10%	9%
TETON	4%	3%	3%	3%	3%	3%
UINTA	2%	2%	3%	4%	5%	6%
WASHAKIE	2%	2%	2%	2%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	7%	8%	8%	10%	11%	9%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Table 6 Continued

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 84	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
ALBANY	3%	3%	3%	4%	5%	5%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	10%	10%	10%	8%	9%	9%
CARBON	4%	3%	4%	3%	3%	3%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	4%	4%	4%	4%	4%	4%
GOSHEN	1%	1%	1%	1%	1%	2%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	10%	11%	12%	17%	15%	13%
LINCOLN	2%	2%	3%	2%	2%	2%
NATRONA	20%	20%	18%	16%	17%	17%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	4%	4%	3%	3%	3%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	8%	8%	10%	10%	8%	9%
TETON	4%	4%	4%	6%	6%	7%
UINTA	6%	6%	6%	6%	5%	4%
WASHAKIE	1%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	9%	9%	8%	6%	7%	8%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Table 7

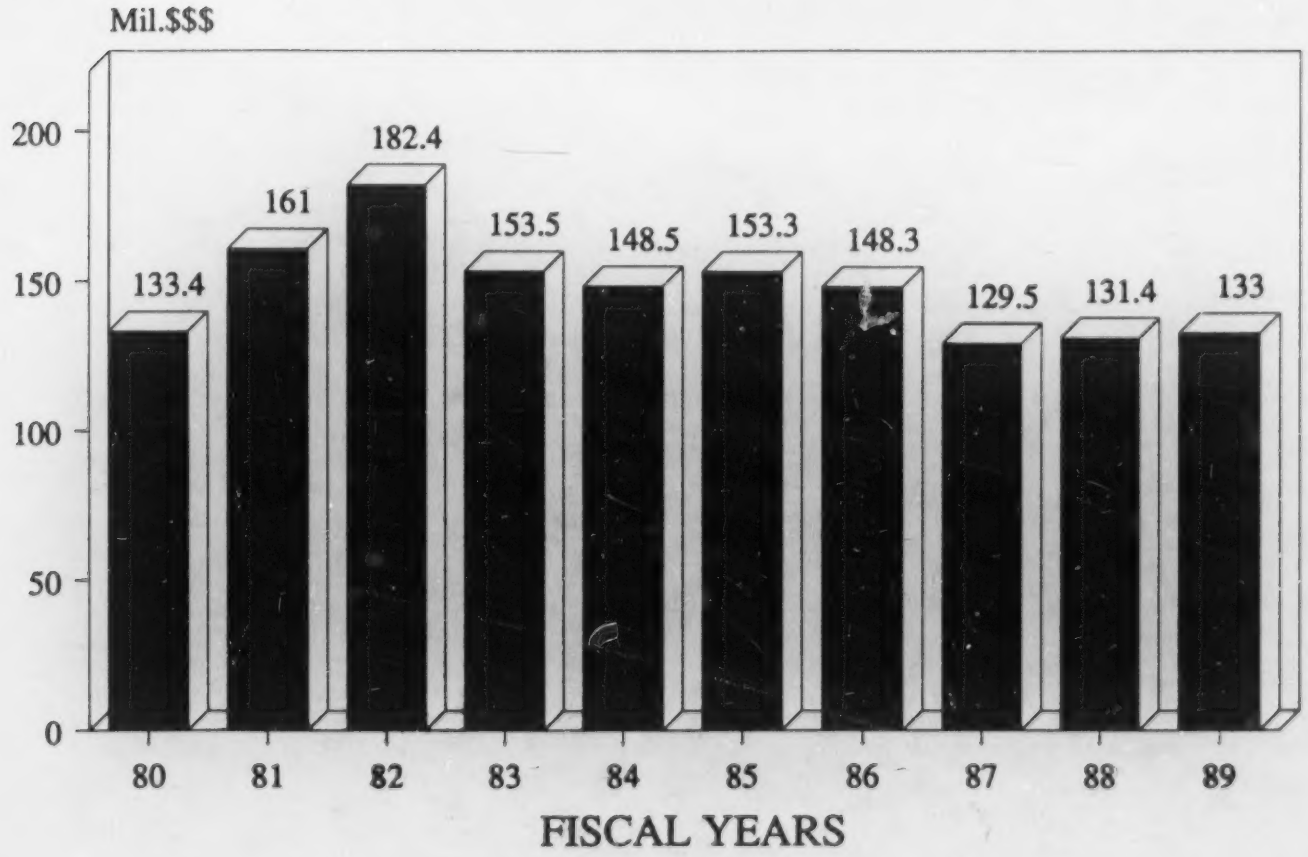
3% SALES TAX COLLECTIONS * ANNUAL GROWTH RATES
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1989

	3% SALES TAX	*% ANNUAL GROWTH*
FISCAL 1980	$133,438,696	17.75%
FISCAL 1981	$161,037,584	20.68%
FISCAL 1982	$182,359,751	13.24%
FISCAL 1983	$153,492,642	-15.83%
FISCAL 1984	$148,449,636	-3.29%
FISCAL 1985	$153,274,931	3.25%
FISCAL 1986	$148,256,789	-3.27%
FISCAL 1987	$129,539,290	-12.63%
FISCAL 1988	$131,437,136	1.47%
FISCAL 1989	$133,045,694	1.22%

* Totals do not include any 1% county optional or 1% capital facilities tax.

Figure 3

3% SALES TAX COLLECTIONS
FY 1980 THROUGH FY 1989



Does not include any optional taxes.

Table 8

TOTAL SALES TAX COLLECTIONS BY MONTH

JULY 1970 THROUGH JUNE 1989

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	**	**	**	**	**	**	$2,623,274	$2,830,012	$2,760,963	$2,775,389	$2,434,737	$2,200,747
1971	$2,328,265	$2,280,891	$2,173,912	$2,115,138	$2,346,472	$2,350,242	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,528	$2,569,911
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,786
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,496	$6,483,142	$6,696,406	$6,814,367	$6,922,849	$6,134,672	$5,927,125
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,283,093	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436	$7,748,674	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171	$10,895,023	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,463	$10,759,114
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428	$18,621,186	$17,983,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$18,006,087	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255	$12,754,570	$17,173,331	$15,705,789	$16,143,367	$15,592,444	$15,837,535
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,886,259	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,608,984	$16,552,789
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559	$16,674,525	$16,266,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457	$18,133,578	$12,730,505	$18,513,583	$14,997,444	$13,070,149	$16,391,006
1987	$12,682,732	$12,751,257	$12,825,679	$12,525,940	$12,625,564	$13,093,375	$13,841,213	$14,012,470	$14,847,398	$15,631,248	$13,182,983	$15,509,937
1988	$12,518,071	$14,396,848	$13,613,484	$13,211,423	$12,932,465	$14,225,190	$14,084,978	$16,867,526	$15,766,637	$15,160,998	$14,199,581	$14,178,377
1989	$12,148,425	$13,167,629	$14,109,650	$11,162,300	$13,393,398	$14,076,111						

** *Data Not Available*

Source: Department of Revenue and Taxation

SECTION II

SALES TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

This section contains state and county sales tax collections by major industrial sector. A brief explanation of each sector can be found in the glossary.

Total state sales tax collections rose 0.23 percent from fiscal 1988 to fiscal 1989. Total collections in 7 of the 10 sectors were above previous year levels. The Agriculture sector exhibited the most significant increase in sales tax collections, at 34.5 percent over FY 1988. The Construction sector's contribution to sales tax was up 3.4 percent from a year earlier. The other sectors revealing improvement over the previous year levels were Public Administration (2.9%), Services (1.8%), Retail Trade (1.2%), Mining (1.0%), and Manufacturing (0.2%). Three sectors experienced declines in total sales tax collections from FY 1988. The Transportation sector revealed the most substantial reduction from the prior year, of 7.4 percent. The Finance and Wholesale Trade sectors also fell below year earlier levels by 2.0 percent and 1.6 percent, respectively.

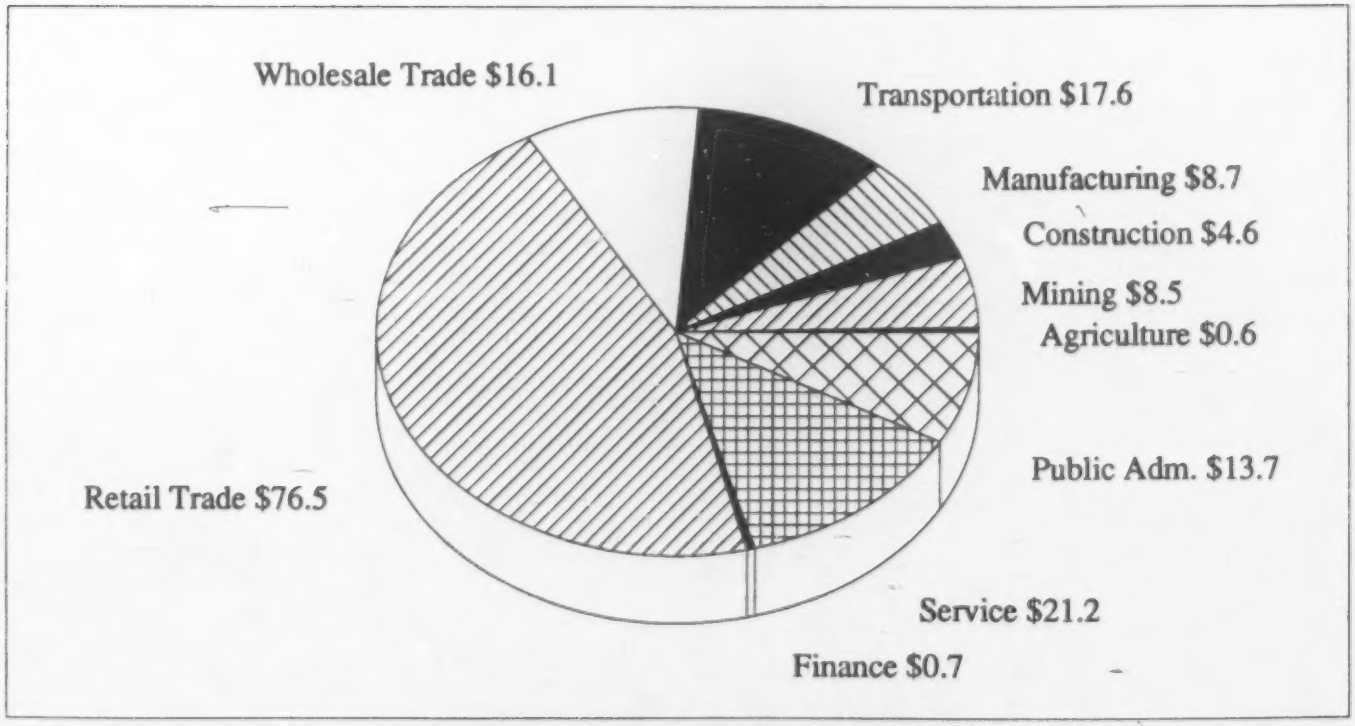
Figure 4 displays each of the industrial sector's contribution, and relative importance to total sales tax collections for FY 1989. Tables 9 through 18 display state and county sales tax totals by specific sector.

Figure 4

SALES TAX COLLECTIONS

By Major Industrial Sectors
Fiscal Year 1989

(Million $$$)



TOTAL FY 89 = $168.3 Million

Source: Dept. of Revenue and Taxation

Table 9

AGRICULTURE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *AGRICULTURE*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$1,572	$6,118	$7,110	$4,555	$6,380	$5,355
BIG HORN	$8,983	$15,073	$17,052	$20,828	$26,469	$17,648
CAMPBELL	$10,768	$21,976	$20,682	$27,123	$28,822	$26,218
CARBON	$4,089	$5,194	$5,384	$7,346	$10,691	$11,687
CONVERSE	$4,640	$7,811	$7,932	$5,874	$5,877	$10,185
CROOK	$1,770	$2,106	$4,277	$5,080	$4,867	$3,675
FREMONT	$6,992	$8,994	$7,064	$13,597	$18,382	$15,053
GOSHEN	$5,622	$12,195	$6,137	$6,829	$5,507	$13,014
HOT SPRINGS	$0	$0	$0	$0	$60	$14
JOHNSON	$801	$1,573	$1,386	$4,000	$3,868	$8,072
LARAMIE	$9,898	$15,405	$13,004	$8,947	$13,560	$16,247
LINCOLN	$2,362	$2,853	$6,410	$8,171	$8,189	$9,539
NATRONA	$21,686	$40,090	$62,685	$173,007	$199,415	$194,826
NIOBRARA	$559	$603	$1,285	$1,079	$1,911	$1,621
PARK	$5,550	$5,053	$7,020	$7,183	$6,090	$9,536
PLATTE	$3,198	$6,307	$4,125	$10,786	$5,559	$4,516
SHERIDAN	$7,092	$7,869	$8,788	$17,311	$26,234	$37,156
SUBLETTE	$50	$1,364	$1,314	$1,516	$1,934	$1,082
SWEETWATER	$857	$2,025	$1,915	$2,746	$8,056	$7,705
TETON	$431	$360	$31,730	$18,638	$75,588	$84,344
UINTA	$37,071	$80,467	$107,546	$73,668	$53,090	$56,593
WASHAKIE	$6,653	$10,182	$7,074	$5,309	$6,518	$5,534
WESTON	$2,359	$4,477	$5,054	$1,904	$2,124	$1,897
OUT OF STATE	$6,908	$7,685	$9,346	$4,966	$3,537	$7,461
STATE OF WYOMING	$149,910	$265,778	$344,335	$430,425	$522,746	$548,996

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 9 Continued

AGRICULTURE SALES TAX COLLECTIONS BY MAJOR SECTOR *AGRICULTURE*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$5,594	$7,378	$4,340	$4,301	$7,580	$10,218
BIG HORN	$17,716	$17,186	$2,468	$15,980	$21,682	$9,385
CAMPBELL	$26,616	$29,596	$35,802	$22,583	$29,659	$31,328
CARBON	$8,114	$6,436	$7,684	$9,048	$15,289	$16,635
CONVERSE	$12,840	$14,313	$11,612	$9,821	$12,957	$13,569
CROOK	$2,114	$2,220	$1,917	$1,933	$2,277	$3,200
FREMONT	$17,175	$15,200	$15,012	$10,571	$10,639	$11,722
GOSHEN	$9,289	$14,386	$13,326	$12,296	$13,696	$17,548
HOT SPRINGS	$2,126	$1,673	$1,221	$1,198	$1,946	$4,818
JOHNSON	$3,799	$3,161	$3,183	$3,428	$3,378	$4,666
LARAMIE	$10,383	$24,895	$22,547	$28,328	$34,306	$54,951
LINCOLN	$10,926	$12,182	$10,725	$12,781	$15,329	$14,953
NATRONA	$154,797	$150,820	$148,969	$136,799	$97,722	$182,115
NIOBRARA	$2,555	$3,619	$4,019	$2,249	$2,270	$3,641
PARK	$12,059	$13,091	$10,926	$13,667	$11,800	$13,312
PLATTE	$4,345	$5,856	$4,362	$3,117	$856	$1,207
SHERIDAN	$41,475	$35,101	$26,818	$23,985	$27,552	$29,051
SUBLETTE	$747	$1,068	$547	$411	$322	$245
SWEETWATER	$6,804	$7,236	$7,719	$6,306	$14,779	$19,370
TETON	$84,962	$70,773	$90,850	$108,159	$91,483	$122,254
UINTA	$50,469	$41,897	$34,329	$23,737	$28,648	$40,651
WASHAKIE	$9,913	$9,060	$5,683	$5,955	$5,478	$4,603
WESTON	$2,232	$2,139	$1,224	$1,282	$2,596	$3,761
OUT OF STATE	$7,820	$10,542	$8,774	$6,179	$7,729	$5,275
STATE OF WYOMING	$504,891	$499,846	$473,983	$464,114	$459,973	$618,477

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 10

MINING — SALES TAX COLLECTIONS BY MAJOR SECTOR — *MINING*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$25,718	$23,725	$32,885	$30,471	$22,044	$22,900
BIG HORN	$42,211	$55,714	$82,859	$59,688	$81,559	$49,257
CAMPBELL	$1,237,942	$1,289,684	$1,907,152	$3,046,737	$4,020,801	$3,081,570
CARBON	$295,407	$675,825	$681,370	$988,010	$867,256	$706,990
CONVERSE	$53,682	$79,013	$255,890	$303,061	$483,047	$199,823
CROOK	$49,213	$137,113	$179,803	$239,614	$700,347	$198,451
FREMONT	$460,164	$735,098	$934,399	$1,380,762	$1,540,758	$855,169
GOSHEN	$489	$292	$331	$351	$279	$1,387
HOT SPRINGS	$69,410	$95,482	$129,508	$192,247	$215,382	$233,521
JOHNSON	$58,367	$82,124	$246,738	$223,702	$208,445	$203,407
LARAMIE	$84,196	$68,043	$93,535	$76,292	$57,554	$4,526
LINCOLN	$22,051	$36,258	$79,664	$330,183	$398,043	$230,264
NATRONA	$2,289,302	$2,658,588	$3,776,281	$5,563,082	$6,606,060	$4,057,231
NIOBRARA	$1,833	$3,387	$5,926	$24,967	$3,817	$8,273
PARK	$236,207	$283,264	$362,740	$542,520	$574,001	$377,804
PLATTE	$1,467	$809	$500	$925	$255	$387
SHERIDAN	$18,710	$18,999	$47,757	$58,737	$40,915	$29,796
SUBLETTE	$51,132	$76,868	$64,154	$35,185	$56,673	$78,571
SWEETWATER	$1,870,247	$2,528,779	$2,986,250	$3,977,772	$4,391,926	$2,725,557
TETON	$14,595	$4,460	$5,122	$5,161	$4,640	$5,305
UINTA	$52,841	$189,049	$382,148	$1,068,627	$2,110,680	$1,898,672
WASHAKIE	$308,946	$453,805	$589,296	$551,488	$368,203	$252,078
WESTON	$263,518	$247,907	$333,456	$488,227	$719,668	$628,781
OUT OF STATE	$574,382	$1,068,864	$1,460,361	$2,544,181	$3,018,674	$2,000,256
STATE OF WYOMING	$8,082,029	$10,813,152	$14,625,646	$21,714,266	$26,405,781	$17,857,266

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 10 Continued

MINING — SALES TAX COLLECTIONS BY MAJOR SECTOR — *MINING*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$26,339	$19,655	$16,014	$99	$516	($50)
BIG HORN	$35,537	$17,493	$15,837	$3,863	$15,490	$12,460
CAMPBELL	$2,984,609	$3,276,433	$3,198,518	$1,954,296	$2,790,170	$2,849,573
CARBON	$229,861	$182,488	$153,995	$93,982	$87,538	$108,830
CONVERSE	$169,865	$155,250	$110,048	$105,832	$135,223	$97,956
CROOK	$240,340	$238,861	$92,396	$17,922	$73,830	$44,331
FREMONT	$122,909	$463,539	$299,607	$139,364	$233,871	$131,927
GOSHEN	$537	$1,817	$1,730	$2,817	$4,825	$4,498
HOT SPRINGS	$297,136	$273,482	$277,262	$138,260	$252,543	$203,137
JOHNSON	$177,958	$126,089	$121,361	$74,271	$92,691	$85,140
LARAMIE	$45,824	$19,215	$7,745	$4,020	$1,804	$37,829
LINCOLN	$214,327	$523,315	($536,749)	$14,894	$6,584	$14,835
NATRONA	$3,105,033	$3,177,893	$2,342,558	$1,026,619	$1,321,467	$981,549
NIOBRARA	$4,632	$4,768	$6,518	$1,687	$1,823	$1,578
PARK	$446,944	$678,771	$495,966	$167,583	$224,154	$188,608
PLATTE	$307	$212	$152	$957	$991	$65
SHERIDAN	$21,621	$19,134	$12,818	$8,126	$7,539	$27,275
SUBLETTE	$65,949	$95,957	$64,589	$107,687	$43,840	$61,085
SWEETWATER	$1,647,252	$1,739,567	$2,196,727	$3,937,528	$1,358,370	$1,588,037
TETON	$3,999	$4,271	$5,806	$4,816	$9,224	$8,292
UINTA	$1,185,876	$1,279,029	$856,221	$309,407	$416,020	$387,011
WASHAKIE	$277,060	$332,368	$248,125	$64,456	$134,789	$157,745
WESTON	$397,537	$446,595	$333,151	$154,114	$265,501	$242,586
OUT OF STATE	$3,142,262	$2,951,531	$1,893,624	$722,645	$970,144	$1,289,815
STATE OF WYOMING	$14,837,597	$15,934,201	$12,214,039	$9,055,245	$8,448,947	$8,525,213

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 11

CONSTRUCTION

SALES TAX COLLECTIONS BY MAJOR SECTOR

CONSTRUCTION

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$77,283	$103,692	$86,662	$111,406	$335,209	$119,619
BIG HORN	$15,076	$21,478	$25,410	$26,987	$41,745	$50,882
CAMPBELL	$325,246	$388,239	$493,104	$552,899	$645,314	$640,574
CARBON	$78,251	$108,728	$149,436	$154,212	$144,634	$141,536
CONVERSE	$116,831	$112,522	$156,904	$182,426	$142,809	$90,417
CROOK	$15,473	$34,675	$51,217	$66,886	$115,266	$93,570
FREMONT	$187,902	$229,675	$256,628	$323,482	$355,063	$273,746
GOSHEN	$32,444	$34,043	$56,937	$68,075	$44,549	$40,008
HOT SPRINGS	$27,449	$38,184	$51,542	$54,506	$64,356	$59,719
JOHNSON	$33,343	$44,240	$42,450	$53,523	$45,410	$34,822
LARAMIE	$480,755	$623,217	$713,360	$750,860	$633,762	$510,979
LINCOLN	$46,129	$62,148	$92,468	$80,259	$412,439	$155,622
NATRONA	$874,021	$1,324,102	$1,768,053	$1,765,937	$2,096,449	$1,468,756
NIOBRARA	$20,461	$16,566	$24,227	$20,894	$18,983	$21,185
PARK	$195,909	$213,877	$235,994	$280,956	$239,327	$269,541
PLATTE	$142,607	$136,730	$102,943	$50,459	$27,442	$27,445
SHERIDAN	$125,346	$158,684	$190,033	$175,039	$178,658	$163,703
SUBLETTE	$40,159	$46,069	$52,276	$96,452	$124,377	$61,409
SWEETWATER	$183,852	$199,234	$297,628	$975,495	$496,001	$249,351
TETON	$107,500	$126,273	$169,385	$190,419	$196,980	$150,017
UINTA	$81,994	$113,776	$206,688	$324,128	$749,019	$723,327
WASHAKIE	$48,758	$61,689	$95,972	$118,400	$173,451	$167,737
WESTON	$13,980	$14,481	$29,711	$39,297	$39,065	$39,710
OUT OF STATE	$301,679	$558,325	$686,100	$870,100	$991,019	$708,691
STATE OF WYOMING	$3,572,446	$4,770,649	$6,034,141	$7,334,256	$8,139,050	$6,262,204

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 11 Continued

CONSTRUCTION **SALES TAX COLLECTIONS BY MAJOR SECTOR** *CONSTRUCTION*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$153,688	$155,804	$130,095	$141,805	$240,333	$195,462
BIG HORN	$32,431	$36,382	$36,712	$33,776	$61,521	$37,373
CAMPBELL	$417,248	$519,089	$356,511	$309,958	$402,108	$436,703
CARBON	$168,885	$151,889	$98,971	$120,467	$149,330	$137,310
CONVERSE	$84,072	$76,902	$119,822	$52,980	$31,345	$31,427
CROOK	$78,046	$80,048	$82,289	$78,905	$97,581	$61,007
FREMONT	$275,122	$230,726	$214,355	$138,667	$120,235	$109,270
GOSHEN	$72,580	$58,550	$62,204	$41,582	$42,576	$56,305
HOT SPRINGS	$76,631	$58,058	$48,754	$29,774	$30,734	$31,940
JOHNSON	$46,236	$38,556	$33,241	$17,013	$40,192	$38,235
LARAMIE	$475,303	$319,271	$406,644	$526,565	$626,065	$506,177
LINCOLN	$138,210	$472,567	$1,510,554	$701,567	$34,231	$45,189
NATRONA	$1,803,261	$1,040,800	$1,078,612	$690,566	$906,067	$967,845
NIOBRARA	$23,489	$30,247	$24,772	$38,243	$16,205	$14,268
PARK	$231,168	$232,289	$204,808	$190,143	$258,511	$276,012
PLATTE	$22,239	$19,191	$18,918	$24,506	$15,709	$26,899
SHERIDAN	$130,010	$118,327	$148,481	$82,522	$62,822	$126,842
SUBLETTE	$68,602	$165,833	$955,533	$234,256	$30,048	$28,112
SWEETWATER	$219,613	$243,340	$315,708	$258,356	$324,212	$378,907
TETON	$159,704	$157,833	$176,934	$200,513	$182,904	$308,385
UINTA	$480,107	$592,097	$549,500	$1,174,041	$279,170	$383,816
WASHAKIE	$66,302	$82,654	$69,781	$35,170	$42,154	$43,767
WESTON	$32,085	$32,854	$31,058	$25,792	$34,369	$35,659
OUT OF STATE	$475,343	$550,112	$774,566	$357,503	$464,372	$366,126
STATE OF WYOMING	$5,729,757	$5,482,372	$7,448,844	$5,504,670	$4,492,794	$4,644,147

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 12

MANUFACTURING **SALES TAX COLLECTIONS BY MAJOR SECTOR** *MANUFACTURING*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$96,543	$118,587	$156,943	$153,783	$161,797	$114,071
BIG HORN	$36,154	$40,441	$48,506	$67,216	$92,782	$61,677
CAMPBELL	$236,923	$212,800	$356,665	$506,535	$718,936	$618,040
CARBON	$97,718	$152,982	$177,532	$246,125	$205,703	$123,763
CONVERSE	$37,824	$41,692	$54,319	$39,485	$92,048	$82,918
CROOK	$34,567	$44,661	$65,021	$82,610	$103,735	$80,562
FREMONT	$169,412	$220,699	$352,035	$333,117	$323,914	$254,021
GOSHEN	$16,062	$17,708	$20,884	$41,175	$61,298	$65,084
HOT SPRINGS	$3,615	$4,361	$34,739	$70,759	$72,217	$44,910
JOHNSON	$33,596	$35,546	$42,146	$44,446	$65,952	$83,725
LARAMIE	$167,465	$200,775	$203,480	$249,153	$336,340	$327,028
LINCOLN	$68,119	$100,967	$124,017	$207,298	$272,619	$211,498
NATRONA	$743,937	$1,113,297	$1,823,963	$2,570,656	$3,710,263	$2,865,357
NIOBRARA	$3,223	$3,518	$7,702	$9,446	$10,557	$20,576
PARK	$157,692	$202,293	$166,281	$300,388	$359,203	$221,476
PLATTE	$11,478	$12,395	$8,897	$8,883	$28,866	$17,851
SHERIDAN	$173,211	$224,473	$262,799	$269,314	$264,486	$252,972
SUBLETTE	$3,958	$8,107	$8,664	$12,442	$49,085	$50,686
SWEETWATER	$241,792	$255,610	$381,504	$464,371	$528,255	$351,274
TETON	$33,281	$50,786	$49,994	$57,583	$64,629	$75,752
UINTA	$1,159	$17,673	$7,241	$279,018	$1,338,655	$973,474
WASHAKIE	$8,647	$12,429	$19,963	$29,453	$28,896	$48,377
WESTON	$42,152	$55,106	$66,607	$66,294	$160,807	$114,002
OUT OF STATE	$1,075,077	$1,438,301	$1,564,561	$2,296,053	$4,022,768	$2,152,069
STATE OF WYOMING	$3,493,606	$4,585,209	$6,004,421	$8,401,466	$13,072,200	$9,196,168

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 12 Continued

MANUFACTURING **SALES TAX COLLECTIONS BY MAJOR SECTOR** *MANUFACTURING*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$96,518	$125,401	$117,605	$164,891	$196,513	$145,182
BIG HORN	$50,072	$50,021	$45,907	$27,355	$56,654	$57,379
CAMPBELL	$541,823	$666,356	$608,661	$447,437	$866,954	$728,527
CARBON	$94,175	$96,513	$125,341	$105,654	$101,379	$99,894
CONVERSE	$92,847	$95,992	$80,864	$101,682	$93,676	$96,209
CROOK	$62,362	$58,437	$58,177	$32,509	$46,075	$40,108
FREMONT	$374,950	$338,056	$182,767	$211,941	$165,410	$183,807
GOSHEN	$56,173	$58,991	$41,941	$60,415	$44,296	$68,722
HOT SPRINGS	$92,770	$73,333	$86,432	$63,390	$61,040	$19,102
JOHNSON	$91,538	$96,241	$73,513	$55,918	$93,408	$105,805
LARAMIE	$357,255	$419,628	$487,321	$548,377	$622,562	$617,265
LINCOLN	$185,981	$304,572	$560,778	$181,625	$195,657	$192,031
NATRONA	$2,227,681	$2,566,369	$2,288,672	$1,429,459	$2,135,827	$2,125,052
NIOBRARA	$23,611	$10,531	$84,022	$10,267	$8,308	$6,770
PARK	$243,459	$242,884	$182,600	$162,915	$317,650	$297,185
PLATTE	$12,413	$11,326	$15,694	$14,709	$19,914	$17,854
SHERIDAN	$226,521	$219,099	$168,723	$135,993	$173,827	$181,412
SUBLETTE	$48,998	$46,689	$52,594	$26,194	$36,652	$43,615
SWEETWATER	$532,210	$553,141	$510,786	$355,178	$679,653	$564,022
TETON	$82,430	$122,293	$141,736	$174,032	$222,337	$268,653
UINTA	$845,309	$1,065,686	$699,657	$208,909	$603,152	$549,032
WASHAKIE	$49,742	$56,806	$65,293	$52,112	$84,252	$90,664
WESTON	$142,641	$94,802	$44,917	$24,829	$21,783	$37,126
OUT OF STATE	$1,759,466	$2,580,898	$2,133,734	$1,433,259	$1,869,766	$2,198,680
STATE OF WYOMING	$8,285,572	$9,943,774	$8,856,875	$6,029,050	$8,716,745	$8,735,764

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 13

TRANSPORTATION SALES TAX COLLECTIONS BY MAJOR SECTOR *TRANSPORTATION*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$221,464	$298,923	$287,270	$353,903	$436,162	$528,007
BIG HORN	$213,803	$271,463	$305,726	$370,253	$494,205	$516,456
CAMPBELL	$438,983	$597,955	$761,616	$828,985	$873,468	$1,168,307
CARBON	$390,583	$608,374	$735,527	$851,318	$1,022,586	$1,136,466
CONVERSE	$221,851	$256,167	$260,034	$345,321	$391,263	$471,609
CROOK	$74,832	$108,811	$153,211	$199,237	$235,603	$230,087
FREMONT	$465,235	$648,512	$738,807	$833,564	$979,458	$1,124,653
GOSHEN	$88,465	$98,810	$107,186	$115,985	$132,607	$145,009
HOT SPRINGS	$183,201	$214,274	$235,789	$276,087	$345,353	$403,141
JOHNSON	$64,835	$91,631	$101,699	$124,125	$377,385	$274,495
LARAMIE	$658,653	$881,876	$948,395	$1,127,224	$1,211,784	$1,739,749
LINCOLN	$159,152	$185,900	$227,654	$304,926	$299,239	$380,826
NATRONA	$1,324,230	$1,693,323	$1,806,645	$2,267,585	$2,726,187	$3,021,565
NIOBRARA	$47,827	$59,849	$64,266	$84,856	$118,100	$122,636
PARK	$294,502	$391,726	$419,268	$530,120	$702,230	$873,168
PLATTE	$93,861	$225,862	$146,162	$143,388	$144,567	$153,444
SHERIDAN	$231,961	$327,011	$431,703	$499,778	$390,034	$601,614
SUBLETTE	$29,590	$36,131	$72,304	$92,503	$100,562	$124,170
SWEETWATER	$509,627	$697,724	$745,495	$884,573	$1,049,081	$1,152,166
TETON	$153,224	$206,395	$240,465	$320,140	$383,567	$470,998
UINTA	$176,209	$216,300	$267,755	$458,496	$706,722	$1,379,105
WASHAKIE	$102,214	$147,622	$151,292	$164,399	$198,426	$219,700
WESTON	$93,405	$131,627	$159,076	$262,304	$252,858	$243,973
OUT OF STATE	$185,489	$135,649	$140,067	$225,575	$1,012,080	$743,344
STATE OF WYOMING	$6,423,194	$8,531,916	$9,512,423	$11,678,915	$14,559,506	$17,215,775

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 13 Continued

TRANSPORTATION — SALES TAX COLLECTIONS BY MAJOR SECTOR — *TRANSPORTATION*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$558,831	$544,798	$529,737	$752,837	$886,179	$864,581
BIG HORN	$584,252	$636,116	$605,776	$562,877	$609,978	$603,177
CAMPBELL	$1,492,540	$1,450,908	$1,444,669	$1,134,502	$1,559,950	$1,478,393
CARBON	$1,171,394	$1,089,303	$1,044,205	$954,580	$1,061,762	$1,140,258
CONVERSE	$505,672	$539,298	$460,116	$365,853	$330,248	$301,744
CROOK	$296,645	$287,213	$369,412	$266,276	$292,709	$285,581
FREMONT	$1,165,191	$1,079,495	$1,057,047	$906,638	$946,660	$933,801
GOSHEN	$154,718	$163,555	$166,350	$157,753	$205,150	$253,108
HOT SPRINGS	$464,870	$474,072	$465,550	$437,579	$455,749	$495,265
JOHNSON	$280,044	$277,374	$271,763	$250,926	$270,594	$283,102
LARAMIE	$1,786,544	$2,049,429	$1,936,351	$2,807,136	$2,437,572	$2,027,003
LINCOLN	$384,417	$415,589	$443,906	$441,241	$390,042	$402,960
NATRONA	$3,083,253	$2,977,560	$2,966,686	$2,780,882	$2,733,609	$2,831,783
NIOBRARA	$118,953	$100,665	$100,794	$82,088	$95,820	$94,993
PARK	$982,122	$1,081,499	$1,128,691	$815,995	$1,032,725	$1,106,375
PLATTE	$153,768	$160,672	$161,930	$151,944	$186,997	$188,981
SHERIDAN	$751,927	$778,947	$548,022	$533,775	$558,860	$581,339
SUBLETTE	$128,007	$138,036	$172,812	$183,109	$143,599	$149,005
SWEETWATER	$1,240,307	$1,270,186	$1,335,830	$1,790,679	$981,439	$1,357,452
TETON	$538,384	$562,589	$664,027	$731,081	$616,232	$759,544
UINTA	$1,897,336	$2,031,856	$2,331,743	$2,341,764	$2,246,800	$387,592
WASHAKIE	$282,576	$289,065	$305,392	$256,616	$275,927	$301,812
WESTON	$271,999	$251,048	$252,747	$231,966	$207,588	$201,354
OUT OF STATE	$681,176	$1,199,625	$1,189,938	$636,169	$464,843	$547,707
STATE OF WYOMING	$18,966,707	$19,860,336	$19,953,510	$19,574,266	$18,991,032	$17,576,932

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 14

WHOLESALE TRADE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *WHOLESALE TRADE*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$91,632	$145,896	$270,604	$257,075	$283,914	$307,434
BIG HORN	$42,493	$69,617	$84,100	$79,665	$68,001	$42,623
CAMPBELL	$1,758,082	$1,719,000	$2,101,292	$3,358,237	$3,727,257	$2,460,041
CARBON	$326,496	$642,723	$974,080	$1,134,682	$1,334,284	$982,375
CONVERSE	$137,190	$222,433	$304,369	$328,276	$445,052	$218,252
CROOK	$14,964	$13,692	$31,226	$53,295	$77,323	$51,540
FREMONT	$252,412	$419,618	$648,438	$747,001	$933,137	$587,972
GOSHEN	$35,328	$58,926	$59,767	$65,519	$61,159	$62,323
HOT SPRINGS	$172,576	$433,635	$491,706	$594,760	$571,218	$565,856
JOHNSON	$5,922	$8,917	$12,560	$24,402	$20,351	$19,811
LARAMIE	$651,548	$848,943	$862,280	$929,972	$1,117,603	$961,432
LINCOLN	$40,436	$65,605	$163,339	$255,408	$238,927	$161,090
NATRONA	$7,524,282	$8,531,294	$11,216,503	$12,907,173	$14,666,935	$7,438,817
NIOBRARA	$24,248	$6,900	$17,403	$21,265	$21,885	$18,577
PARK	$307,984	$434,545	$557,836	$881,471	$575,464	$453,586
PLATTE	$51,123	$50,025	$51,885	$56,103	$42,133	$38,692
SHERIDAN	$157,430	$230,229	$351,313	$373,230	$373,112	$388,895
SUBLETTE	$119,990	$203,978	$302,834	$408,107	$470,980	$233,791
SWEETWATER	$1,919,325	$2,428,628	$3,293,467	$4,262,914	$4,588,928	$2,859,481
TETON	$39,381	$41,501	$51,892	$56,135	$61,114	$58,099
UINTA	$215,266	$436,088	$738,812	$884,895	$1,068,760	$1,291,618
WASHAKIE	$135,406	$139,972	$145,247	$173,029	$215,870	$167,951
WESTON	$87,674	$88,875	$103,558	$164,849	$227,116	$172,145
OUT OF STATE	$3,162,643	$5,490,209	$6,376,982	$7,842,898	$9,628,039	$6,223,565
STATE OF WYOMING	$17,273,829	$22,731,248	$29,199,566	$35,840,312	$40,757,109	$25,741,020

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 14 Continued

WHOLESALE TRADE — SALES TAX COLLECTIONS BY MAJOR SECTOR — *WHOLESALE TRADE*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$387,556	$454,280	$473,565	$525,818	$669,795	$695,350
BIG HORN	$40,179	$42,057	$43,034	$31,232	$35,212	$42,885
CAMPBELL	$2,466,131	$2,829,037	$2,297,466	$1,266,692	$1,307,160	$1,326,733
CARBON	$895,526	$758,281	$1,676,394	$822,024	$529,140	$507,695
CONVERSE	$269,566	$256,882	$264,775	$133,659	$153,349	$152,826
CROOK	$45,172	$51,278	$53,011	$28,374	$14,019	$64,582
FREMONT	$537,034	$499,368	$464,669	$353,585	$313,727	$400,419
GOSHEN	$81,173	$82,573	$86,995	$84,143	$102,157	$151,610
HOT SPRINGS	$513,801	$455,789	$570,176	$253,672	$337,670	$148,403
JOHNSON	$36,205	$27,065	$12,373	$20,926	$15,498	$24,853
LARAMIE	$1,087,784	$1,596,076	$1,277,942	$1,841,750	$1,639,646	$1,343,044
LINCOLN	$175,812	$276,623	$315,545	$293,057	$333,975	$212,877
NATRONA	$6,145,881	$6,234,433	$4,870,507	$3,342,815	$3,694,999	$3,897,560
NIOBRARA	$23,148	$22,238	$14,960	$12,832	$15,281	$14,016
PARK	$491,776	$585,924	$460,852	$234,651	$213,031	$207,358
PLATTE	$55,761	$49,892	$31,551	$51,142	$66,254	$107,844
SHERIDAN	$446,035	$341,578	$241,261	$182,838	$212,853	$229,733
SUBLETTE	$281,444	$262,202	$111,085	$41,976	$38,888	$54,724
SWEETWATER	$2,053,251	$2,160,781	$2,158,445	$1,422,142	$1,531,592	$1,525,474
TETON	$54,888	$59,005	$66,154	$93,367	$102,471	$153,409
UINTA	$553,580	$790,512	$949,044	$815,783	$937,734	$999,509
WASHAKIE	$183,567	$197,752	$166,080	$124,790	$138,861	$131,126
WESTON	$146,931	$143,377	$131,248	$65,854	$58,311	$80,592
OUT OF STATE	$5,023,231	$5,061,827	$4,392,849	$2,913,545	$3,874,209	$3,596,076
STATE OF WYOMING	$21,936,640	$23,232,966	$21,130,003	$14,956,667	$16,333,007	$16,068,700

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 15

RETAIL TRADE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *RETAIL TRADE*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$2,192,238	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658
BIG HORN	$658,051	$759,897	$828,760	$946,238	$973,644	$910,494
CAMPBELL	$3,187,387	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727
CARBON	$1,914,941	$2,688,590	$3,151,062	$3,403,445	$3,327,944	$2,929,351
CONVERSE	$1,333,091	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767
CROOK	$294,849	$388,507	$451,755	$455,129	$500,932	$541,495
FREMONT	$3,077,222	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048
GOSHEN	$1,023,055	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956
HOT SPRINGS	$483,121	$570,612	$655,183	$747,917	$730,345	$773,177
JOHNSON	$538,799	$617,666	$804,464	$977,174	$1,067,306	$1,101,174
LARAMIE	$6,076,416	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258
LINCOLN	$667,836	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087
NATRONA	$9,975,962	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156
NIOBRARA	$257,673	$295,109	$333,908	$378,289	$409,372	$381,582
PARK	$1,895,573	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765
PLATTE	$1,062,439	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580
SHERIDAN	$2,363,544	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815
SUBLETTE	$322,751	$360,425	$422,650	$499,675	$593,020	$537,453
SWEETWATER	$4,223,653	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891
TETON	$2,096,215	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217
UINTA	$993,581	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336
WASHAKIE	$875,771	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362
WESTON	$723,542	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380
OUT OF STATE	$1,045,555	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201
STATE OF WYOMING	$47,283,264	$58,286,353	$66,866,202	$76,869,812	$82,240,570	$79,308,940

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 15 Continued

RETAIL TRADE — SALES TAX COLLECTIONS BY MAJOR SECTOR — *RETAIL TRADE*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156
BIG HORN	$886,800	$880,178	$866,663	$798,327	$810,448	$825,325
CAMPBELL	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731
CARBON	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194
CONVERSE	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443
CROOK	$558,585	$583,684	$574,050	$535,528	$545,650	$544,165
FREMONT	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477
GOSHEN	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336
HOT SPRINGS	$790,951	$796,422	$739,543	$638,185	$628,111	$610,531
JOHNSON	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215	$896,751
LARAMIE	$11,497,677	$11,775,654	$13,159,034	$17,382,746	$14,877,798	$13,217,081
LINCOLN	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412
NATRONA	$13,992,302	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397
NIOBRARA	$429,403	$385,168	$328,911	$312,102	$279,705	$275,225
PARK	$3,878,819	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436
PLATTE	$979,142	$945,824	$925,573	$826,461	$799,967	$756,458
SHERIDAN	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484
SUBLETTE	$509,506	$580,820	$733,612	$575,351	$455,830	$499,037
SWEETWATER	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019
TETON	$4,005,445	$4,039,618	$4,417,125	$6,383,957	$5,798,295	$7,258,812
UINTA	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135
WASHAKIE	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314
WESTON	$1,076,826	$1,032,719	$977,772	$862,967	$842,901	$844,801
OUT OF STATE	$1,658,965	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,088,771
STATE OF WYOMING	$79,273,404	$79,779,486	$79,516,194	$80,842,901	$75,617,636	$76,539,866

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 16

FINANCE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *FINANCE*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$2,488	$1,224	$285	$759	$1,150	$3,158
BIG HORN	$414	$889	$1,548	$1,850	$1,943	$1,447
CAMPBELL	$41,558	$29,146	$32,684	$79,493	$35,398	$34,283
CARBON	$6,012	$28,082	$29,443	$31,826	$21,796	$17,433
CONVERSE	$1,039	$761	$1,971	$1,436	$247	$857
CROOK	$73	$135	$6	$5	$3	$0
FREMONT	$643	$149	$126	$229	$359	$220
GOSHEN	$2,552	$2,526	$30	$234	$583	$1,186
HOT SPRINGS	$1,552	$1,850	$1,525	$1,588	$1,231	$1,287
JOHNSON	$2,502	$6,745	$5,411	$4,298	$8,350	$4,424
LARAMIE	$9,724	$15,008	$11,155	$102,115	$42,300	$9,388
LINCOLN	$7,348	$4,015	$11,471	$15,452	$1,912	$3,106
NATRONA	$8,864	$26,018	$64,286	$75,265	$107,260	$54,005
NIOBRARA	$42	$24	$40	$19	$1,518	$7
PARK	$6,873	$15,242	$21,894	$23,578	$30,174	$20,144
PLATTE	$2,010	$13,157	$33,624	$16,006	$9,028	$7,104
SHERIDAN	$3,982	$9,403	$6,173	$4,501	$4,877	$13,019
SUBLETTE	$15	$26	$0	$1,830	$1,570	$1,476
SWEETWATER	$2,239	$20,175	$42,019	$111,094	$57,579	$13,061
TETON	$126	$12,463	$11,166	$18,042	$39,679	$51,311
UINTA	$212	$177	$74	$1,775	$4,290	$3,649
WASHAKIE	$131	$99	$47	$141	$214	$9,145
WESTON	$32	$285	$52	$8	$8	$3
OUT OF STATE	$42,098	$62,133	$87,784	$131,220	$190,889	$157,405
STATE OF WYOMING	$142,529	$249,733	$362,828	$622,770	$562,356	$407,132

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 16 Continued

FINANCE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *FINANCE*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$534	$3,023	$75	$2,510	$7,481	$10,373
BIG HORN	$1,589	$1,757	$1,343	$299	$477	$136
CAMPBELL	$35,346	$34,263	$25,439	$18,900	$9,590	$3,672
CARBON	$19,416	$22,067	$14,289	$12,928	$14,893	$16,920
CONVERSE	$333	$843	$1,188	$1,450	$7	$2,168
CROOK	$0	$0	$0	$0	$9	$3
FREMONT	$1,334	$2,061	$5,340	$1,222	$873	$1,951
GOSHEN	$1,240	$22	$813	$1,841	$1,091	$187
HOT SPRINGS	$1,031	$1,135	$779	$783	$691	$727
JOHNSON	$4,013	$2,698	$3,570	$6,084	$578	$1,255
LARAMIE	$6,269	$50,295	$93,236	$89,760	$8,788	$8,611
LINCOLN	$2,440	$2,896	$2,521	$1,870	$140	$253
NATRONA	$72,880	$133,560	$92,234	$58,580	$39,094	$10,219
NIOBRARA	$3	$8	$105	$106	$0	$398
PARK	$32,797	$19,899	$19,470	$14,822	$16,991	$9,148
PLATTE	$12,594	$10,754	$6,658	$7,126	$8,619	$6,113
SHERIDAN	$11,150	$9,538	$7,891	$3,160	$5,068	$1,523
SUBLETTE	$1,639	$1,671	$2,857	$2,307	$789	$899
SWEETWATER	$4,892	$5,447	$705	$901	$38	$201
TETON	$76,728	$112,635	$159,773	$209,664	$251,596	$316,511
UINTA	$2,714	$2,387	$1,800	$1,432	$1,796	$1,326
WASHAKIE	$2,649	$154	$1,193	$6,250	$27	$2,808
WESTON	$1,717	$9,910	$27	$328	$409	$13
OUT OF STATE	$186,756	$271,421	$333,434	$386,761	$300,469	$260,665
STATE OF WYOMING	$479,957	$698,459	$774,754	$829,084	$669,514	$656,083

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 17

SERVICE **SALES TAX COLLECTIONS BY MAJOR SECTOR** *SERVICE*

	FY 1978	*FY 1979*	*FY 1980*	*FY 1981*	*FY 1982*	*FY 1983*
ALBANY	$434,756	$498,870	$548,355	$609,255	$703,377	$721,993
BIG HORN	$79,204	$93,204	$82,531	$87,016	$109,952	$108,142
CAMPBELL	$1,076,505	$1,305,840	$1,497,607	$2,093,757	$2,737,576	$2,176,405
CARBON	$511,412	$693,410	$764,166	$865,503	$859,575	$726,239
CONVERSE	$247,158	$298,141	$345,665	$423,279	$544,845	$478,710
CROOK	$38,577	$44,546	$51,019	$57,227	$58,239	$55,661
FREMONT	$361,078	$467,589	$582,163	$674,458	$880,118	$689,976
GOSHEN	$105,114	$120,667	$133,683	$137,312	$151,174	$178,519
HOT SPRINGS	$108,751	$141,848	$135,989	$182,596	$201,580	$185,941
JOHNSON	$66,200	$78,442	$94,285	$120,434	$138,604	$143,425
LARAMIE	$1,047,936	$1,312,911	$1,520,655	$1,704,614	$1,829,668	$1,705,289
LINCOLN	$89,491	$105,108	$133,864	$231,693	$250,032	$255,102
NATRONA	$3,375,407	$4,327,257	$5,072,633	$6,424,313	$7,024,505	$5,183,337
NIOBRARA	$54,902	$70,121	$100,445	$93,125	$90,680	$83,166
PARK	$640,875	$759,693	$755,937	$697,464	$769,356	$705,436
PLATTE	$110,591	$138,546	$145,153	$161,524	$108,686	$108,854
SHERIDAN	$246,950	$316,272	$371,631	$415,256	$442,117	$448,709
SUBLETTE	$57,907	$64,990	$75,190	$89,429	$118,642	$115,016
SWEETWATER	$1,427,360	$2,022,377	$2,297,793	$2,784,419	$2,974,463	$2,046,169
TETON	$1,358,347	$1,496,126	$1,589,045	$1,332,909	$1,520,099	$1,551,093
UINTA	$309,290	$412,344	$629,563	$1,182,819	$1,839,574	$1,608,739
WASHAKIE	$168,086	$200,487	$216,765	$273,004	$282,103	$220,706
WESTON	$121,954	$150,773	$144,441	$215,637	$251,986	$205,628
OUT OF STATE	$902,771	$1,546,438	$1,792,048	$2,942,928	$3,871,028	$3,198,131
STATE OF WYOMING	$12,940,621	$16,666,001	$19,077,292	$23,800,946	$27,753,797	$22,897,341

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 17 Continued

SERVICE — SALES TAX COLLECTIONS BY MAJOR SECTOR — *SERVICE*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$751,781	$734,311	$711,548	$935,391	$1,236,715	$1,112,550
BIG HORN	$98,068	$104,815	$83,779	$71,461	$96,483	$92,548
CAMPBELL	$1,797,267	$1,921,294	$1,972,223	$1,273,197	$1,574,982	$1,488,866
CARBON	$703,257	$760,368	$679,225	$633,344	$812,817	$823,185
CONVERSE	$512,465	$503,263	$399,476	$298,908	$309,491	$288,227
CROOK	$65,408	$82,120	$79,953	$79,380	$80,384	$77,967
FREMONT	$675,494	$703,456	$630,854	$569,926	$593,500	$600,738
GOSHEN	$177,865	$189,963	$218,099	$189,357	$191,773	$229,422
HOT SPRINGS	$172,824	$176,721	$200,076	$144,019	$187,797	$179,763
JOHNSON	$147,812	$171,780	$140,343	$137,741	$164,100	$177,533
LARAMIE	$1,799,886	$1,858,063	$1,961,169	$2,456,521	$2,419,958	$2,111,765
LINCOLN	$252,828	$283,405	$280,123	$205,571	$188,674	$214,141
NATRONA	$4,957,815	$5,041,959	$4,277,046	$3,003,878	$3,641,963	$3,142,354
NIOBRARA	$91,789	$84,053	$71,354	$51,435	$48,573	$51,977
PARK	$766,532	$781,753	$787,212	$675,649	$820,037	$885,082
PLATTE	$115,537	$120,709	$108,720	$103,135	$126,660	$120,216
SHERIDAN	$463,219	$475,749	$389,760	$444,712	$438,982	$556,212
SUBLETTE	$114,130	$146,032	$179,948	$100,183	$96,516	$99,288
SWEETWATER	$1,649,558	$1,660,041	$1,939,066	$1,443,624	$1,504,586	$1,613,466
TETON	$1,671,508	$1,761,477	$1,905,517	$2,582,045	$2,318,995	$3,047,659
UINTA	$1,373,057	$1,205,928	$1,004,069	$656,971	$749,443	$758,032
WASHAKIE	$235,321	$238,347	$219,662	$147,791	$160,205	$154,515
WESTON	$186,434	$182,629	$184,259	$144,275	$155,061	$153,841
OUT OF STATE	$2,935,365	$2,888,778	$3,106,459	$2,560,943	$2,898,839	$3,202,460
STATE OF WYOMING	$21,713,590	$22,072,156	$21,530,751	$18,914,457	$20,816,534	$21,182,301

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 18

PUBLIC ADM

SALES TAX COLLECTIONS BY MAJOR SECTOR

PUBLIC ADM

	FY 1978	FY 1979	FY 1980	FY 1981	FY 1982	FY 1983
ALBANY	$484,816	$492,268	$441,892	$438,359	$404,182	$498,221
BIG HORN	$176,167	$213,561	$179,796	$177,484	$198,538	$178,439
CAMPBELL	$949,885	$893,915	$892,624	$1,209,288	$1,267,920	$1,291,373
CARBON	$573,434	$703,286	$746,093	$619,008	$552,572	$439,562
CONVERSE	$416,148	$41,030	$422,604	$468,837	$492,029	$396,440
CROOK	$99,397	$94,662	$92,268	$80,067	$82,765	$85,775
FREMONT	$940,444	$1,005,2[illegible]	$999,035	$944,980	$940,668	$868,419
GOSHEN	$223,899	$225,665	$222,798	$212,448	$199,191	$197,182
HOT SPRINGS	$135,111	$166,086	$136,857	$136,338	$144,680	$154,056
JOHNSON	$212,431	$233,800	$196,658	$209,364	$249,727	$232,379
LARAMIE	$1,343,169	$1,557,332	$1,353,094	$1,499,969	$1,427,681	$1,655,618
LINCOLN	$224,608	$238,295	$240,911	$279,916	$328,186	$254,601
NATRONA	$2,428,112	$2,690,052	$2,537,056	$2,640,583	$2,890,199	$2,151,464
NIOBRARA	$75,116	$94,063	$91,447	$96,824	$101,531	$86,905
PARK	$469,169	$513,457	$466,807	$482,593	$528,137	$505,084
PLATTE	$249,483	$319,101	$292,481	$304,513	$235,142	$233,553
SHERIDAN	$465,514	$447,370	$513,289	$489,788	$505,893	$595,247
SUBLETTE	$132,070	$152,597	$126,230	$140,506	$177,907	$140,462
SWEETWATER	$909,007	$105,609	$1,061,822	$1,130,574	$1,131,892	$876,230
TETON	$188,851	$188,560	$130,662	$204,051	$190,010	$230,323
UINTA	$233,742	$234,427	$265,843	$399,043	$447,343	$332,648
WASHAKIE	$227,770	$266,727	$203,836	$225,487	$252,639	$214,791
WESTON	$206,069	$223,902	$189,239	$189,432	$249,980	$213,297
OUT OF STATE	-	-	-	-	-	-
STATE OF WYOMING	$11,364,411	$11,100,999	$11,863,415	$12,579,463	$12,998,822	$11,832,077

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

Table 18 Continued

PUBLIC ADM — SALES TAX COLLECTIONS BY MAJOR SECTOR — *PUBLIC ADM*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$570,963	$541,217	$574,067	$743,790	$822,046	$838,586
BIG HORN	$196,605	$200,923	$185,417	$117,347	$100,890	$128,070
CAMPBELL	$1,356,605	$1,449,970	$1,483,850	$1,078,931	$852,304	$917,129
CARBON	$541,951	$529,712	$527,484	$361,181	$362,189	$422,583
CONVERSE	$449,616	$434,315	$375,644	$271,442	$283,555	$309,570
CROOK	$83,327	$79,212	$80,839	$35,609	$35,295	$34,885
FREMONT	$785,027	$896,909	$777,780	$643,864	$690,218	$878,264
GOSHEN	$232,603	$231,954	$237,591	$193,765	$157,641	$224,980
HOT SPRINGS	$147,193	$170,033	$130,220	$74,666	$86,087	$72,404
JOHNSON	$257,749	$273,893	$213,770	$90,000	$62,065	$59,147
LARAMIE	$2,029,533	$2,010,526	$2,483,635	$4,098,392	$3,181,381	$2,593,533
LINCOLN	$260,646	$319,981	$367,331	$339,607	$296,400	$330,869
NATRONA	$2,179,971	$2,161,008	$2,145,568	$2,246,300	$2,666,135	$2,709,694
NIOBRARA	$116,217	$95,907	$87,575	$65,395	$48,073	$52,688
PARK	$608,591	$643,220	$569,640	$523,732	$455,517	$487,918
PLATTE	$256,536	$242,614	$234,752	$186,211	$170,703	$197,280
SHERIDAN	$616,034	$748,926	$558,011	$585,147	$575,852	$683,642
SUBLETTE	$147,274	$163,912	$185,749	$68,211	$61,083	$143,145
SWEETWATER	$1,060,308	$1,354,076	$1,575,480	$1,502,738	$1,385,563	$1,458,391
TETON	$266,657	$260,012	$254,592	$350,961	$298,652	$368,703
UINTA	$392,560	$430,055	$411,038	$377,317	$351,715	$362,596
WASHAKIE	$229,529	$254,642	$239,621	$196,127	$235,067	$259,758
WESTON	$202,277	$200,876	$169,802	$159,399	$187,940	$213,867
OUT OF STATE	-	-	-	-	$81	$447
STATE OF WYOMING	$12,987,785	$13,693,907	$13,869,469	$14,310,132	$13,366,452	$13,748,148

Note: Estimates of sales may be obtained by dividing the total collection amount by the effective tax rate.

WYOMING

SALES TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$149,910	$265,778	$344,335	$430,425	$522,746	$548,996
MINING	$8,082,029	$10,813,152	$14,625,646	$21,714,266	$26,405,781	$17,857,266
CONSTRUCTION	$3,572,446	$4,770,649	$6,034,141	$7,334,256	$8,139,050	$6,262,204
MANUFACTURING	$3,493,606	$4,585,209	$6,004,421	$8,401,466	$13,072,200	$9,196,168
TRANSPORTATION	$6,423,194	$8,531,916	$9,512,423	$11,678,915	$14,559,506	$17,215,775
WHOLESALE TRADE	$17,273,829	$22,731,248	$29,199,566	$35,840,312	$40,757,109	$25,741,020
RETAIL TRADE	$47,283,264	$58,286,353	$66,866,202	$76,869,812	$82,240,570	$79,308,940
FINANCE	$142,529	$249,733	$362,828	$622,770	$562,356	$407,132
SERVICE	$12,940,621	$16,666,001	$19,077,292	$23,800,946	$27,753,797	$22,897,341
PUBLIC ADM	$11,364,411	$11,100,999	$11,863,415	$12,579,463	$12,998,822	$11,832,077
TOTAL	$110,725,839	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$504,891	$499,846	$473,983	$464,114	$459,973	$618,477
MINING	$14,837,597	$15,934,201	$12,214,039	$9,055,245	$8,448,947	$8,525,213
CONSTRUCTION	$5,729,757	$5,462,372	$7,448,844	$5,504,670	$4,492,794	$4,644,147
MANUFACTURING	$8,285,572	$9,943,774	$8,856,875	$6,029,050	$8,716,745	$8,735,764
TRANSPORTATION	$18,966,707	$19,860,336	$19,953,510	$19,574,266	$18,991,032	$17,576,932
WHOLESALE TRADE	$21,936,640	$23,232,966	$21,130,003	$14,956,667	$16,333,007	$16,068,700
RETAIL TRADE	$79,273,404	$79,779,486	$79,516,194	$80,842,901	$75,617,636	$76,539,866
FINANCE	$479,957	$698,459	$774,754	$829,084	$669,514	$656,083
SERVICE	$21,713,590	$22,072,156	$21,530,751	$18,914,457	$20,816,534	$21,182,301
PUBLIC ADM	$12,987,785	$13,693,907	$13,869,469	$14,310,132	$13,366,452	$13,748,148
TOTAL	$184,715,909	$191,177,520	$185,769,412	$170,540,831	$167,912,634	$168,295,632

Source: Wyoming Department of Revenue and Taxation

ALBANY — **SALES TAX COLLECTIONS** *ALBANY*

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$1,572	$6,118	$7,110	$4,555	$6,380	$5,355
MINING	$25,718	$23,725	$32,885	$30,471	$22,044	$22,900
CONSTRUCTION	$77,283	$103,692	$86,662	$111,406	$335,209	$119,619
MANUFACTURING	$96,543	$118,587	$156,943	$153,783	$161,797	$114,071
TRANSPORTATION	$221,464	$298,923	$287,270	$353,903	$436,162	$528,007
WHOLESALE TRADE	$91,632	$145,896	$270,604	$257,075	$283,914	$307,434
RETAIL TRADE	$2,192,238	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658
FINANCE	$2,488	$1,224	$285	$759	$1,150	$3,158
SERVICE	$434,756	$498,870	$548,355	$609,255	$703,377	$721,993
PUBLIC ADM	$484,816	$492,268	$441,892	$438,359	$404,182	$498,221
TOTAL	$3,628,510	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$5,594	$7,378	$4,340	$4,301	$7,580	$10,218
MINING	$26,339	$19,655	$16,014	$99	$516	($50)
CONSTRUCTION	$153,688	$155,804	$130,095	$141,805	$240,333	$195,462
MANUFACTURING	$96,518	$125,401	$117,605	$164,891	$196,513	$145,182
TRANSPORTATION	$558,831	$544,798	$529,737	$752,837	$886,179	$864,581
WHOLESALE TRADE	$387,556	$454,280	$473,565	$525,818	$669,795	$695,350
RETAIL TRADE	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156
FINANCE	$534	$3,023	$75	$2,510	$7,481	$10,373
SERVICE	$751,781	$734,311	$711,548	$935,391	$1,236,715	$1,112,550
PUBLIC ADM	$570,963	$541,217	$574,067	$743,790	$822,046	$838,586
TOTAL	$5,735,598	$5,603,971	$5,558,863	$7,117,165	$8,862,524	$8,547,407

Source: Wyoming Department of Revenue and Taxation

BIG HORN

SALES TAX COLLECTIONS

BIG HORN

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$8,983	$15,073	$17,052	$20,828	$26,469	$17,648
MINING	$42,211	$55,714	$82,859	$59,688	$81,559	$49,257
CONSTRUCTION	$15,076	$21,478	$25,410	$26,987	$41,745	$50,882
MANUFACTURING	$36,154	$40,441	$48,506	$67,216	$92,782	$61,677
TRANSPORTATION	$213,803	$271,463	$305,726	$370,253	$494,205	$516,456
WHOLESALE TRADE	$42,493	$69,617	$84,100	$79,665	$68,001	$42,623
RETAIL TRADE	$658,051	$759,897	$828,760	$946,238	$973,644	$910,494
FINANCE	$414	$889	$1,548	$1,850	$1,943	$1,447
SERVICE	$79,204	$93,204	$82,531	$87,016	$109,952	$108,142
PUBLIC ADM	$176,167	$213,561	$179,796	$177,484	$198,538	$178,439
TOTAL	$1,272,555	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$17,716	$17,186	$2,468	$15,980	$21,682	$9,385
MINING	$35,537	$17,493	$15,837	$3,863	$15,490	$12,460
CONSTRUCTION	$32,431	$36,382	$36,712	$33,776	$61,521	$37,373
MANUFACTURING	$50,072	$50,021	$45,907	$27,355	$56,654	$57,379
TRANSPORTATION	$584,252	$636,116	$605,776	$562,877	$609,978	$603,177
WHOLESALE TRADE	$40,179	$42,057	$43,034	$31,232	$35,212	$42,885
RETAIL TRADE	$886,800	$880,178	$866,663	$798,327	$810,448	$825,325
FINANCE	$1,589	$1,757	$1,343	$299	$477	$136
SERVICE	$98,068	$104,815	$83,779	$71,461	$96,483	$92,548
PUBLIC ADM	$196,605	$200,923	$185,417	$117,347	$100,890	$128,070
TOTAL	$1,943,263	$1,986,941	$1,886,947	$1,662,532	$1,808,835	$1,808,738

Source: Wyoming Department of Revenue and Taxation

CAMPBELL

SALES TAX COLLECTIONS

CAMPBELL

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$10,768	$21,976	$20,682	$27,123	$28,822	$26,218
MINING	$1,237,942	$1,289,684	$1,907,152	$3,046,737	$4,020,801	$3,081,570
CONSTRUCTION	$325,246	$388,239	$493,104	$552,899	$645,314	$640,574
MANUFACTURING	$236,923	$212,800	$356,665	$506,535	$718,936	$618,040
TRANSPORTATION	$438,983	$597,955	$761,616	$828,985	$873,468	$1,168,307
WHOLESALE TRADE	$1,758,082	$1,719,000	$2,101,292	$3,358,237	$3,727,257	$2,460,041
RETAIL TRADE	$3,187,387	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727
FINANCE	$41,558	$29,146	$32,684	$79,493	$35,398	$34,283
SERVICE	$1,076,505	$1,305,840	$1,497,607	$2,093,757	$2,737,576	$2,176,405
PUBLIC ADM	$949,885	$893,915	$892,624	$1,209,288	$1,267,920	$1,291,373
TOTAL	$9,263,278	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$26,616	$29,596	$35,802	$22,583	$29,659	$31,328
MINING	$2,984,609	$3,276,433	$3,198,518	$1,954,296	$2,790,170	$2,849,573
CONSTRUCTION	$417,248	$519,089	$356,511	$309,958	$402,108	$436,703
MANUFACTURING	$541,823	$666,356	$608,661	$447,437	$866,954	$728,527
TRANSPORTATION	$1,492,540	$1,450,908	$1,444,669	$1,134,502	$1,559,950	$1,478,393
WHOLESALE TRADE	$2,466,131	$2,829,037	$2,297,466	$1,266,692	$1,307,160	$1,326,733
RETAIL TRADE	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731
FINANCE	$35,346	$34,263	$25,439	$18,900	$9,590	$3,672
SERVICE	$1,797,267	$1,921,294	$1,972,223	$1,273,197	$1,574,982	$1,488,866
PUBLIC ADM	$1,356,605	$1,449,970	$1,483,850	$1,078,931	$852,304	$917,129
TOTAL	$18,057,766	$19,319,777	$18,137,836	$13,032,107	$14,989,863	$14,698,655

Source: Wyoming Department of Revenue and Taxation

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
AGRICULTURE	$4,089	$5,194	$5,384	$7,346	$10,691	$11,687
MINING	$295,407	$675,825	$681,370	$988,010	$867,256	$706,990
CONSTRUCTION	$78,251	$108,728	$149,436	$154,212	$144,634	$141,536
MANUFACTURING	$97,718	$152,982	$177,532	$246,125	$205,703	$123,763
TRANSPORTATION	$390,583	$608,374	$735,527	$851,318	$1,022,586	$1,136,466
WHOLESALE TRADE	$326,496	$642,723	$974,080	$1,134,682	$1,334,284	$982,375
RETAIL TRADE	$1,914,941	$2,688,590	$3,151,062	$3,403,445	$3,327,944	$2,929,351
FINANCE	$6,012	$28,082	$29,443	$31,826	$21,796	$17,433
SERVICE	$511,412	$693,410	$764,166	$865,503	$859,575	$726,239
PUBLIC ADM	$573,434	$703,286	$746,093	$619,008	$552,572	$439,562
TOTAL	$4,198,342	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417

INDUSTRIAL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
AGRICULTURE	$8,114	$6,436	$7,684	$9,048	$15,289	$16,635
MINING	$229,861	$182,488	$153,995	$93,982	$87,538	$108,830
CONSTRUCTION	$168,885	$151,889	$98,971	$120,467	$149,330	$137,310
MANUFACTURING	$94,175	$96,513	$125,341	$105,654	$101,379	$99,894
TRANSPORTATION	$1,171,394	$1,089,303	$1,044,205	$954,580	$1,061,762	$1,140,258
WHOLESALE TRADE	$895,526	$758,281	$1,676,394	$822,024	$529,140	$507,695
RETAIL TRADE	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194
FINANCE	$19,416	$22,067	$14,289	$12,928	$14,893	$16,920
SERVICE	$703,257	$760,368	$679,225	$633,344	$812,817	$823,185
PUBLIC ADM	$541,951	$529,712	$527,484	$361,181	$362,189	$422,583
TOTAL	$6,683,130	$6,308,720	$6,862,827	$5,463,717	$5,388,181	$5,609,504

Source: Wyoming Department of Revenue and Taxation

CONVERSE

SALES TAX COLLECTIONS

CONVERSE

INDUSTRIAL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
AGRICULTURE	$4,640	$7,811	$7,932	$5,874	$5,877	$10,185
MINING	$53,682	$79,013	$255,890	$303,061	$483,047	$199,823
CONSTRUCTION	$116,831	$112,522	$156,904	$182,426	$142,809	$90,417
MANUFACTURING	$37,824	$41,692	$54,319	$39,485	$92,048	$82,918
TRANSPORTATION	$221,851	$256,167	$260,034	$345,321	$391,263	$471,609
WHOLESALE TRADE	$137,190	$222,433	$304,369	$328,276	$445,052	$218,252
RETAIL TRADE	$1,333,091	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767
FINANCE	$1,039	$761	$1,971	$1,436	$247	$857
SERVICE	$247,158	$298,141	$345,665	$423,279	$544,845	$478,710
PUBLIC ADM	$416,148	$41,030	$422,604	$468,837	$492,029	$396,440
TOTAL	$2,569,454	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991

INDUSTRIAL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
AGRICULTURE	$12,840	$14,313	$11,612	$9,821	$12,957	$13,569
MINING	$169,865	$155,250	$110,048	$105,832	$135,223	$97,956
CONSTRUCTION	$84,072	$76,902	$119,822	$52,980	$31,345	$31,427
MANUFACTURING	$92,847	$95,992	$80,864	$101,682	$93,676	$96,209
TRANSPORTATION	$505,672	$539,298	$460,116	$365,853	$330,248	$301,744
WHOLESALE TRADE	$269,566	$256,882	$264,775	$133,659	$153,349	$152,826
RETAIL TRADE	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443
FINANCE	$333	$843	$1,188	$1,450	$7	$2,168
SERVICE	$512,465	$503,263	$399,476	$298,908	$309,491	$288,227
PUBLIC ADM	$449,616	$434,315	$375,644	$271,442	$283,555	$309,570
TOTAL	$4,027,450	$3,931,012	$3,498,441	$2,805,624	$2,765,924	$2,646,138

Source: Wyoming Department of Revenue and Taxation

CROOK

SALES TAX COLLECTIONS

CROOK

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$1,770	$2,106	$4,277	$5,080	$4,867	$3,675
MINING	$49,213	$137,113	$179,803	$239,614	$700,347	$198,451
CONSTRUCTION	$15,473	$34,675	$51,217	$66,886	$115,266	$93,570
MANUFACTURING	$34,567	$44,661	$65,021	$82,610	$103,735	$80,562
TRANSPORTATION	$74,832	$108,811	$153,211	$199,237	$235,603	$230,087
WHOLESALE TRADE	$14,964	$13,692	$31,226	$53,295	$77,323	$51,540
RETAIL TRADE	$294,849	$388,507	$451,755	$455,129	$500,932	$541,495
FINANCE	$73	$135	$6	$5	$3	$0
SERVICE	$38,577	$44,546	$51,019	$57,227	$58,239	$55,661
PUBLIC ADM	$99,397	$94,662	$92,268	$80,067	$82,765	$85,775
TOTAL	$623,714	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,114	$2,220	$1,917	$1,933	$2,277	$3,200
MINING	$240,340	$238,861	$92,396	$17,922	$73,830	$44,331
CONSTRUCTION	$78,046	$80,048	$82,289	$78,905	$97,581	$61,007
MANUFACTURING	$62,362	$58,437	$58,177	$32,509	$46,075	$40,108
TRANSPORTATION	$296,645	$287,213	$369,412	$266,276	$292,709	$285,581
WHOLESALE TRADE	$45,172	$51,278	$53,011	$28,374	$14,019	$64,582
RETAIL TRADE	$558,585	$583,684	$574,050	$535,528	$545,650	$544,165
FINANCE	$0	$0	$0	$0	$9	$3
SERVICE	$65,408	$82,120	$79,953	$79,380	$80,384	$77,967
PUBLIC ADM	$83,327	$79,212	$80,839	$35,609	$35,295	$34,885
TOTAL	$1,432,013	$1,463,085	$1,392,056	$1,076,448	$1,187,829	$1,155,828

Source: Wyoming Department of Revenue and Taxation

FREMONT

SALES TAX COLLECTIONS

FREMONT

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$6,992	$8,994	$7,064	$13,597	$18,382	$15,053
MINING	$460,164	$735,098	$934,399	$1,380,762	$1,540,758	$855,169
CONSTRUCTION	$187,902	$229,675	$256,628	$323,482	$355,063	$273,746
MANUFACTURING	$169,412	$220,699	$352,035	$333,117	$323,914	$254,021
TRANSPORTATION	$465,235	$648,512	$738,807	$833,564	$979,458	$1,124,653
WHOLESALE TRADE	$252,412	$419,618	$648,438	$747,001	$933,137	$587,972
RETAIL TRADE	$3,077,222	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048
FINANCE	$643	$149	$126	$229	$359	$220
SERVICE	$361,078	$467,589	$582,163	$674,458	$880,118	$689,976
PUBLIC ADM	$940,444	$1,005,235	$999,035	$944,980	$940,668	$868,419
TOTAL	$5,921,504	$7,452,502	$8,754,272	$9,849,142	$10,507,600	$8,962,289

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$17,175	$15,200	$15,012	$10,571	$10,639	$11,722
MINING	$122,909	$463,539	$299,607	$139,364	$233,871	$131,927
CONSTRUCTION	$275,122	$230,726	$214,355	$138,667	$120,235	$109,270
MANUFACTURING	$374,950	$338,056	$182,767	$211,941	$165,410	$183,807
TRANSPORTATION	$1,165,191	$1,079,495	$1,057,047	$906,638	$946,660	$933,801
WHOLESALE TRADE	$537,034	$499,368	$464,669	$353,585	$313,727	$400,419
RETAIL TRADE	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477
FINANCE	$1,334	$2,061	$5,340	$1,222	$873	$1,951
SERVICE	$675,494	$703,456	$630,854	$569,926	$593,500	$600,738
PUBLIC ADM	$785,027	$896,909	$777,780	$643,864	$690,218	$878,264
TOTAL	$8,102,924	$8,304,420	$7,438,995	$6,548,563	$6,632,831	$6,919,377

Source: Wyoming Department of Revenue and Taxation

GOSHEN

SALES TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$5,622	$12,195	$6,137	$6,829	$5,507	$13,014
MINING	$489	$292	$331	$351	$279	$1,387
CONSTRUCTION	$32,444	$34,043	$56,937	$68,075	$44,549	$40,008
MANUFACTURING	$16,062	$17,708	$20,884	$41,175	$61,298	$65,084
TRANSPORTATION	$88,465	$98,810	$107,186	$115,985	$132,607	$145,009
WHOLESALE TRADE	$35,328	$58,926	$59,767	$65,519	$61,159	$62,323
RETAIL TRADE	$1,023,055	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956
FINANCE	$2,552	$2,526	$30	$234	$583	$1,186
SERVICE	$105,114	$120,667	$133,683	$137,312	$151,174	$178,519
PUBLIC ADM	$223,899	$225,665	$222,798	$212,448	$199,191	$197,182
TOTAL	$1,533,031	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$9,289	$14,386	$13,326	$12,296	$13,696	$17,548
MINING	$537	$1,817	$1,730	$2,817	$4,825	$4,498
CONSTRUCTION	$72,580	$58,550	$62,204	$41,582	$42,576	$56,305
MANUFACTURING	$56,173	$58,991	$41,941	$60,415	$44,296	$68,722
TRANSPORTATION	$154,718	$163,555	$166,350	$157,753	$205,150	$253,108
WHOLESALE TRADE	$81,173	$82,573	$86,995	$84,143	$102,157	$151,610
RETAIL TRADE	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336
FINANCE	$1,240	$22	$813	$1,841	$1,091	$187
SERVICE	$177,865	$189,963	$218,099	$189,357	$191,773	$229,422
PUBLIC ADM	$232,603	$231,954	$237,591	$193,765	$157,641	$224,980
TOTAL	$2,275,304	$2,254,624	$2,166,814	$2,004,269	$1,974,142	$2,527,716

Source: Wyoming Department of Revenue and Taxation

HOT SPRINGS

SALES TAX COLLECTIONS

HOT SPRINGS

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$0	$0	$0	$0	$60	$14
MINING	$69,410	$95,482	$129,508	$192,247	$215,382	$233,521
CONSTRUCTION	$27,449	$38,184	$51,542	$54,506	$64,356	$59,719
MANUFACTURING	$3,615	$4,361	$34,739	$70,759	$72,217	$44,910
TRANSPORTATION	$183,201	$214,274	$235,789	$276,087	$345,353	$403,141
WHOLESALE TRADE	$172,576	$433,635	$491,706	$594,760	$571,218	$565,856
RETAIL TRADE	$483,121	$570,612	$655,183	$747,917	$730,345	$773,177
FINANCE	$1,552	$1,850	$1,525	$1,588	$1,231	$1,287
SERVICE	$108,751	$141,848	$135,989	$182,596	$201,580	$185,941
PUBLIC ADM	$135,111	$166,086	$136,857	$136,338	$144,680	$154,056
TOTAL	$1,184,784	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,126	$1,673	$1,221	$1,198	$1,946	$4,818
MINING	$297,136	$273,482	$277,262	$138,260	$252,543	$203,137
CONSTRUCTION	$76,631	$58,058	$48,754	$29,774	$30,734	$31,940
MANUFACTURING	$92,770	$73,333	$86,432	$63,390	$61,040	$19,102
TRANSPORTATION	$464,870	$474,072	$465,550	$437,579	$455,749	$495,265
WHOLESALE TRADE	$513,801	$455,789	$570,176	$253,672	$337,670	$148,403
RETAIL TRADE	$790,951	$796,422	$739,543	$638,185	$628,111	$610,531
FINANCE	$1,031	$1,135	$779	$783	$691	$727
SERVICE	$172,824	$176,721	$200,076	$144,019	$187,797	$179,763
PUBLIC ADM	$147,193	$170,033	$130,220	$74,666	$86,087	$72,404
TOTAL	$2,559,250	$2,480,729	$2,520,024	$1,781,540	$2,042,368	$1,766,091

Source: Wyoming Department of Revenue and Taxation

JOHNSON

SALES TAX COLLECTIONS

JOHNSON

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$801	$1,573	$1,386	$4,000	$3,868	$8,072
MINING	$58,367	$82,124	$246,738	$223,702	$208,445	$203,407
CONSTRUCTION	$33,343	$44,240	$42,450	$53,523	$45,410	$34,822
MANUFACTURING	$33,596	$35,546	$42,146	$44,446	$65,952	$83,725
TRANSPORTATION	$64,835	$91,631	$101,699	$124,125	$377,385	$274,495
WHOLESALE TRADE	$5,922	$8,917	$12,560	$24,402	$20,351	$19,811
RETAIL TRADE	$538,799	$617,666	$804,464	$977,174	$1,067,306	$1,101,174
FINANCE	$2,502	$6,745	$5,411	$4,298	$8,350	$4,424
SERVICE	$66,200	$78,442	$94,285	$120,434	$138,604	$143,425
PUBLIC ADM	$212,431	$233,800	$196,658	$209,364	$249,727	$232,379
TOTAL	$1,016,795	$1,200,685	$1,547,814	$1,785,480	$2,185,409	$2,105,748

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$3,799	$3,161	$3,183	$3,428	$3,378	$4,666
MINING	$177,958	$126,089	$121,361	$74,271	$92,691	$85,140
CONSTRUCTION	$46,236	$38,556	$33,241	$17,013	$40,192	$38,235
MANUFACTURING	$91,538	$96,241	$73,513	$55,918	$93,408	$105,805
TRANSPORTATION	$280,044	$277,374	$271,763	$250,926	$270,594	$283,102
WHOLESALE TRADE	$36,205	$27,065	$12,373	$20,926	$15,498	$24,853
RETAIL TRADE	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215	$896,751
FINANCE	$4,013	$2,698	$3,570	$6,084	$578	$1,255
SERVICE	$147,812	$171,780	$140,343	$137,741	$164,100	$177,533
PUBLIC ADM	$257,749	$273,893	$213,770	$90,000	$62,065	$59,147
TOTAL	$2,123,993	$2,095,482	$1,905,383	$1,583,967	$1,615,719	$1,676,486

Source: Wyoming Department of Revenue and Taxation

LARAMIE

SALES TAX COLLECTIONS

LARAMIE

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$9,898	$15,405	$13,004	$8,947	$13,560	$16,247
MINING	$84,196	$68,043	$93,535	$76,292	$57,554	$4,526
CONSTRUCTION	$480,755	$623,217	$713,360	$750,860	$633,762	$510,979
MANUFACTURING	$167,465	$200,775	$203,480	$249,153	$336,340	$327,028
TRANSPORTATION	$658,653	$881,876	$948,395	$1,127,224	$1,211,784	$1,739,749
WHOLESALE TRADE	$651,548	$848,943	$862,260	$929,972	$1,117,603	$961,432
RETAIL TRADE	$6,076,416	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258
FINANCE	$9,724	$15,008	$11,155	$102,115	$42,300	$9,388
SERVICE	$1,047,936	$1,312,911	$1,520,655	$1,704,614	$1,829,668	$1,705,289
PUBLIC ADM	$1,343,169	$1,557,332	$1,353,094	$1,499,969	$1,427,681	$1,655,618
TOTAL	$10,529,759	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$10,383	$24,895	$22,547	$28,328	$34,306	$54,951
MINING	$45,824	$19,215	$7,745	$4,020	$1,804	$37,829
CONSTRUCTION	$475,303	$319,271	$406,644	$526,565	$626,065	$506,177
MANUFACTURING	$357,255	$419,628	$487,321	$548,377	$622,562	$617,265
TRANSPORTATION	$1,786,544	$2,049,429	$1,936,351	$2,807,136	$2,437,572	$2,027,003
WHOLESALE TRADE	$1,087,784	$1,596,076	$1,277,942	$1,841,750	$1,639,646	$1,343,044
RETAIL TRADE	$11,497,677	$11,775,654	$13,159,034	$17,382,746	$14,877,798	$13,217,081
FINANCE	$6,269	$50,295	$93,236	$89,760	$8,788	$8,611
SERVICE	$1,799,886	$1,858,063	$1,961,169	$2,456,521	$2,419,958	$2,111,765
PUBLIC ADM	$2,029,533	$2,010,526	$2,483,635	$4,098,392	$3,181,381	$2,593,533
TOTAL	$19,096,475	$20,123,067	$21,835,646	$29,783,618	$25,849,880	$22,517,258

Source: Wyoming Department of Revenue and Taxation

LINCOLN

SALES TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$2,362	$2,853	$6,410	$8,171	$8,189	$9,539
MINING	$22,051	$36,258	$79,664	$330,183	$398,043	$230,264
CONSTRUCTION	$46,129	$62,148	$92,468	$80,259	$412,439	$155,622
MANUFACTURING	$68,119	$100,967	$124,017	$207,298	$272,619	$211,498
TRANSPORTATION	$159,152	$185,900	$227,654	$304,926	$299,239	$380,826
WHOLESALE TRADE	$40,436	$65,605	$163,339	$255,408	$238,927	$161,090
RETAIL TRADE	$667,836	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087
FINANCE	$7,348	$4,015	$11,471	$15,452	$1,912	$3,106
SERVICE	$89,491	$105,108	$133,864	$231,693	$250,032	$255,102
PUBLIC ADM	$224,608	$238,295	$240,911	$279,916	$328,186	$254,601
TOTAL	$1,327,533	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$10,926	$12,182	$10,725	$12,781	$15,329	$14,953
MINING	$214,327	$523,315	($536,749)	$14,894	$6,584	$14,835
CONSTRUCTION	$138,210	$472,567	$1,510,554	$701,567	$34,231	$45,189
MANUFACTURING	$185,981	$304,572	$560,778	$181,625	$195,657	$192,031
TRANSPORTATION	$384,417	$415,589	$443,906	$441,241	$390,042	$402,960
WHOLESALE TRADE	$175,812	$276,623	$315,545	$293,057	$333,975	$212,877
RETAIL TRADE	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412
FINANCE	$2,440	$2,896	$2,521	$1,870	$140	$253
SERVICE	$252,828	$283,405	$280,123	$205,571	$188,674	$214,141
PUBLIC ADM	$260,646	$319,981	$367,331	$339,607	$296,400	$330,869
TOTAL	$3,090,964	$4,213,709	$4,781,193	$3,609,105	$2,588,704	$2,671,519

Source: Wyoming Department of Revenue and Taxation

NATRONA

SALES TAX COLLECTIONS

NATRONA

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$21,686	$40,090	$62,685	$173,007	$199,415	$194,826
MINING	$2,289,302	$2,658,588	$3,776,281	$5,563,082	$6,606,060	$4,057,231
CONSTRUCTION	$874,021	$1,324,102	$1,768,053	$1,765,937	$2,096,449	$1,468,756
MANUFACTURING	$743,937	$1,113,297	$1,823,963	$2,570,656	$3,710,263	$2,865,357
TRANSPORTATION	$1,324,230	$1,693,323	$1,806,645	$2,267,585	$2,726,187	$3,021,565
WHOLESALE TRADE	$7,524,282	$8,531,294	$11,216,503	$12,907,173	$14,666,935	$7,438,817
RETAIL TRADE	$9,975,962	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156
FINANCE	$8,864	$26,018	$64,286	$75,265	$107,260	$54,005
SERVICE	$3,375,407	$4,327,257	$5,072,633	$6,424,313	$7,024,505	$5,183,337
PUBLIC ADM	$2,428,112	$2,690,052	$2,537,056	$2,640,583	$2,890,199	$2,151,464
TOTAL	$28,565,802	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$154,797	$150,820	$148,969	$136,799	$97,722	$182,115
MINING	$3,105,033	$3,177,893	$2,342,558	$1,026,619	$1,321,467	$981,549
CONSTRUCTION	$1,803,261	$1,040,800	$1,078,612	$690,566	$906,067	$967,845
MANUFACTURING	$2,227,681	$2,566,369	$2,288,672	$1,429,459	$2,135,827	$2,125,052
TRANSPORTATION	$3,083,253	$2,977,560	$2,966,686	$2,780,882	$2,733,609	$2,831,783
WHOLESALE TRADE	$6,145,881	$6,234,433	$4,870,507	$3,342,815	$3,694,999	$3,897,560
RETAIL TRADE	$13,992,302	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397
FINANCE	$72,880	$133,560	$92,234	$58,580	$39,094	$10,219
SERVICE	$4,957,815	$5,041,959	$4,277,046	$3,008,878	$3,641,963	$3,142,354
PUBLIC ADM	$2,179,971	$2,161,008	$2,145,568	$2,246,300	$2,666,135	$2,709,694
TOTAL	$37,722,896	$37,465,106	$33,506,550	$26,823,359	$28,790,839	$28,491,568

Source: Wyoming Department of Revenue and Taxation

NIOBRARA

SALES TAX COLLECTIONS

NIOBRARA

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$559	$603	$1,285	$1,079	$1,911	$1,621
MINING	$1,833	$3,387	$5,926	$24,967	$3,817	$8,273
CONSTRUCTION	$20,461	$16,566	$24,227	$20,894	$18,983	$21,185
MANUFACTURING	$3,223	$3,518	$7,702	$9,446	$10,557	$20,576
TRANSPORTATION	$47,827	$59,849	$64,266	$84,856	$118,100	$122,636
WHOLESALE TRADE	$24,248	$6,900	$17,403	$21,265	$21,885	$18,577
RETAIL TRADE	$257,673	$295,109	$333,908	$378,289	$409,372	$381,582
FINANCE	$42	$24	$40	$19	$1,518	$7
SERVICE	$54,902	$70,121	$100,445	$93,125	$90,680	$83,166
PUBLIC ADM	$75,116	$94,063	$91,447	$96,824	$101,531	$86,905
TOTAL	$485,884	$550,141	$646,659	$730,781	$778,366	$744,539

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,555	$3,619	$4,019	$2,249	$2,270	$3,641
MINING	$4,632	$4,768	$6,518	$1,687	$1,823	$1,578
CONSTRUCTION	$23,489	$30,247	$24,772	$38,243	$16,205	$14,268
MANUFACTURING	$23,611	$10,531	$84,022	$10,267	$8,308	$6,770
TRANSPORTATION	$118,953	$100,665	$100,794	$82,088	$95,820	$94,993
WHOLESALE TRADE	$23,148	$22,238	$14,960	$12,832	$15,281	$14,016
RETAIL TRADE	$429,403	$385,168	$328,911	$312,102	$279,705	$275,225
FINANCE	$3	$8	$105	$106	$0	$398
SERVICE	$91,789	$84,053	$71,354	$51,435	$48,573	$51,977
PUBLIC ADM	$116,217	$95,907	$87,575	$65,395	$48,073	$52,688
TOTAL	$833,814	$737,214	$723,041	$576,404	$516,058	$515,553

Source: Wyoming Department of Revenue and Taxation

PARK

SALES TAX COLLECTIONS

PARK

INDUSTRIAL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
AGRICULTURE	$5,550	$5,053	$7,020	$7,183	$6,090	$9,536
MINING	$236,207	$283,264	$362,740	$542,520	$574,001	$377,804
CONSTRUCTION	$195,909	$213,877	$235,994	$280,956	$239,327	$269,541
MANUFACTURING	$157,692	$202,293	$166,281	$300,388	$359,203	$221,476
TRANSPORTATION	$294,502	$391,726	$419,268	$530,120	$702,230	$873,168
WHOLESALE TRADE	$307,984	$434,545	$557,836	$881,471	$575,464	$453,586
RETAIL TRADE	$1,895,573	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765
FINANCE	$6,873	$15,242	$21,894	$23,578	$30,174	$20,144
SERVICE	$640,875	$759,693	$755,937	$697,464	$769,356	$705,436
PUBLIC ADM	$469,169	$513,457	$466,807	$482,593	$528,137	$505,084
TOTAL	$4,210,333	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553

INDUSTRIAL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
AGRICULTURE	$12,059	$13,091	$10,926	$13,667	$11,800	$13,312
MINING	$446,944	$678,771	$495,966	$167,583	$224,154	$188,608
CONSTRUCTION	$231,168	$232,289	$204,808	$190,143	$258,511	$276,012
MANUFACTURING	$243,459	$242,884	$182,600	$162,915	$317,650	$297,185
TRANSPORTATION	$982,122	$1,081,499	$1,128,691	$815,995	$1,032,725	$1,106,375
WHOLESALE TRADE	$491,776	$585,924	$460,852	$234,651	$213,031	$207,358
RETAIL TRADE	$3,878,819	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436
FINANCE	$32,797	$19,899	$19,470	$14,822	$16,991	$9,148
SERVICE	$766,532	$781,753	$787,212	$675,649	$820,037	$885,082
PUBLIC ADM	$608,591	$643,220	$569,640	$523,732	$455,517	$487,918
TOTAL	$7,694,266	$8,201,712	$7,613,920	$6,080,164	$6,709,661	$6,942,434

Source: Wyoming Department of Revenue and Taxation

PLATTE

SALES TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$3,198	$6,307	$4,125	$10,786	$5,559	$4,516
MINING	$1,467	$809	$500	$925	$255	$387
CONSTRUCTION	$142,607	$136,730	$102,943	$50,459	$27,442	$27,445
MANUFACTURING	$11,478	$12,395	$8,897	$8,883	$28,866	$17,851
TRANSPORTATION	$93,861	$225,862	$146,162	$143,388	$144,567	$153,444
WHOLESALE TRADE	$51,123	$50,025	$51,885	$56,103	$42,133	$38,692
RETAIL TRADE	$1,062,439	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580
FINANCE	$2,010	$13,157	$33,624	$16,006	$9,028	$7,104
SERVICE	$110,591	$138,546	$145,153	$161,524	$108,686	$108,854
PUBLIC ADM	$249,483	$319,101	$292,481	$304,513	$235,142	$233,553
TOTAL	$1,728,256	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$4,345	$5,856	$4,362	$3,117	$856	$1,207
MINING	$307	$212	$152	$957	$991	$65
CONSTRUCTION	$22,239	$19,191	$18,918	$24,506	$15,709	$26,899
MANUFACTURING	$12,413	$11,326	$15,694	$14,709	$19,914	$17,854
TRANSPORTATION	$153,768	$160,672	$161,930	$151,944	$186,997	$188,981
WHOLESALE TRADE	$55,761	$49,892	$31,551	$51,142	$66,254	$107,844
RETAIL TRADE	$979,142	$945,824	$925,573	$826,461	$799,967	$756,458
FINANCE	$12,594	$10,754	$6,658	$7,126	$8,619	$6,113
SERVICE	$115,537	$120,709	$108,720	$103,135	$126,660	$120,216
PUBLIC ADM	$256,536	$242,614	$234,752	$186,211	$170,703	$197,280
TOTAL	$1,612,656	$1,567,063	$1,508,324	$1,369,337	$1,396,670	$1,422,915

Source: Wyoming Department of Revenue and Taxation

SHERIDAN

SALES TAX COLLECTIONS

SHERIDAN

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$7,092	$7,869	$8,788	$17,311	$26,234	$37,156
MINING	$18,710	$18,999	$47,757	$58,737	$40,915	$29,796
CONSTRUCTION	$125,346	$158,684	$190,033	$175,039	$178,658	$163,703
MANUFACTURING	$173,211	$224,473	$262,799	$269,314	$264,486	$252,972
TRANSPORTATION	$231,961	$327,011	$431,703	$499,778	$390,034	$601,614
WHOLESALE TRADE	$157,430	$230,229	$351,313	$373,230	$373,112	$388,895
RETAIL TRADE	$2,363,544	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815
FINANCE	$3,982	$9,403	$6,173	$4,501	$4,877	$13,019
SERVICE	$246,950	$316,272	$371,631	$415,256	$442,117	$448,709
PUBLIC ADM	$465,514	$447,370	$513,289	$489,788	$505,893	$595,247
TOTAL	$3,793,740	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$41,475	$35,101	$26,818	$23,985	$27,552	$29,051
MINING	$21,621	$19,134	$12,818	$8,126	$7,539	$27,275
CONSTRUCTION	$130,010	$118,327	$148,481	$82,522	$62,822	$126,842
MANUFACTURING	$226,521	$219,099	$168,723	$135,993	$173,827	$181,412
TRANSPORTATION	$751,927	$778,947	$548,022	$533,775	$558,860	$581,339
WHOLESALE TRADE	$446,035	$341,578	$241,261	$182,838	$212,853	$229,733
RETAIL TRADE	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484
FINANCE	$11,150	$9,538	$7,891	$3,160	$5,068	$1,523
SERVICE	$463,219	$475,749	$389,760	$444,712	$438,982	$556,212
PUBLIC ADM	$616,034	$748,926	$558,011	$585,147	$575,852	$683,642
TOTAL	$7,242,287	$7,271,540	$5,430,493	$5,014,537	$5,075,995	$5,773,513

Source: Wyoming Department of Revenue and Taxation

SUBLETTE

SALES TAX COLLECTIONS

SUBLETTE

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$50	$1,364	$1,314	$1,516	$1,934	$1,082
MINING	$51,132	$76,868	$64,154	$35,185	$56,673	$78,571
CONSTRUCTION	$40,159	$46,069	$52,276	$96,452	$124,377	$61,409
MANUFACTURING	$3,958	$8,107	$8,664	$12,442	$49,085	$50,686
TRANSPORTATION	$29,590	$36,131	$72,304	$92,503	$100,562	$124,170
WHOLESALE TRADE	$119,990	$203,978	$302,834	$408,107	$470,980	$233,791
RETAIL TRADE	$322,751	$360,425	$422,650	$499,675	$593,020	$537,453
FINANCE	$15	$26	$0	$1,830	$1,570	$1,476
SERVICE	$57,907	$64,990	$75,190	$89,429	$118,642	$115,016
PUBLIC ADM	$132,070	$152,597	$126,230	$140,506	$177,907	$140,462
TOTAL	$757,621	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$747	$1,068	$547	$411	$322	$245
MINING	$65,949	$95,957	$64,589	$107,687	$43,840	$61,085
CONSTRUCTION	$68,602	$165,833	$955,533	$234,256	$30,048	$28,112
MANUFACTURING	$48,998	$46,689	$52,594	$26,194	$36,652	$43,615
TRANSPORTATION	$128,007	$138,036	$172,812	$183,109	$143,599	$149,005
WHOLESALE TRADE	$281,444	$262,202	$111,085	$41,976	$38,888	$54,724
RETAIL TRADE	$509,506	$580,820	$733,612	$575,351	$455,830	$499,037
FINANCE	$1,639	$1,671	$2,857	$2,307	$789	$899
SERVICE	$114,130	$146,032	$179,948	$100,183	$96,516	$99,288
PUBLIC ADM	$147,274	$163,912	$185,749	$68,211	$61,083	$143,145
TOTAL	$1,366,309	$1,602,231	$2,459,339	$1,339,699	$907,567	$1,079,157

Source: Wyoming Department of Revenue and Taxation

SWEETWATER **SALES TAX COLLECTIONS** *SWEETWATER*

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$857	$2,025	$1,915	$2,746	$8,056	$7,705
MINING	$1,870,247	$2,528,779	$2,986,250	$3,977,772	$4,391,926	$2,725,557
CONSTRUCTION	$183,852	$199,234	$297,628	$975,495	$496,001	$249,351
MANUFACTURING	$241,792	$255,610	$381,504	$464,371	$528,255	$351,274
TRANSPORTATION	$509,627	$697,724	$745,495	$884,573	$1,049,081	$1,152,166
WHOLESALE TRADE	$1,919,325	$2,428,628	$3,293,467	$4,262,914	$4,588,928	$2,859,481
RETAIL TRADE	$4,223,653	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891
FINANCE	$2,239	$20,175	$42,019	$111,094	$57,579	$13,061
SERVICE	$1,427,360	$2,022,377	$2,297,793	$2,784,419	$2,974,463	$2,046,169
PUBLIC ADM	$909,007	$105,609	$1,061,822	$1,130,574	$1,131,892	$876,230
TOTAL	$11,287,958	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$6,804	$7,236	$7,719	$6,306	$14,779	$19,370
MINING	$1,647,252	$1,739,567	$2,196,727	$3,937,528	$1,358,370	$1,588,037
CONSTRUCTION	$219,613	$243,340	$315,708	$258,356	$324,212	$378,907
MANUFACTURING	$532,210	$553,141	$510,786	$355,178	$679,653	$564,022
TRANSPORTATION	$1,240,307	$1,270,186	$1,335,830	$1,790,679	$981,439	$1,357,452
WHOLESALE TRADE	$2,053,251	$2,160,781	$2,158,445	$1,422,142	$1,531,592	$1,525,474
RETAIL TRADE	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019
FINANCE	$4,892	$5,447	$705	$901	$38	$201
SERVICE	$1,649,558	$1,660,041	$1,939,066	$1,443,624	$1,504,586	$1,613,466
PUBLIC ADM	$1,060,308	$1,354,076	$1,575,480	$1,502,738	$1,385,563	$1,458,391
TOTAL	$15,019,638	$15,923,031	$17,959,536	$17,792,348	$14,178,316	$14,898,338

Source: Wyoming Department of Revenue and Taxation

TETON

SALES TAX COLLECTIONS

TETON

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$431	$360	$31,730	$18,638	$75,588	$84,344
MINING	$14,595	$4,460	$5,122	$5,161	$4,640	$5,305
CONSTRUCTION	$107,500	$126,273	$169,385	$190,419	$196,980	$150,017
MANUFACTURING	$33,281	$50,786	$49,994	$57,583	$64,629	$75,752
TRANSPORTATION	$153,224	$206,395	$240,465	$320,140	$383,567	$470,998
WHOLESALE TRADE	$39,381	$41,501	$51,892	$56,135	$61,114	$58,099
RETAIL TRADE	$2,096,215	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217
FINANCE	$126	$12,463	$11,166	$18,042	$39,679	$51,311
SERVICE	$1,358,347	$1,496,126	$1,589,045	$1,332,909	$1,520,099	$1,551,093
PUBLIC ADM	$188,851	$188,560	$190,662	$204,051	$190,010	$230,323
TOTAL	$3,991,952	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$84,962	$70,773	$90,850	$108,159	$91,483	$122,254
MINING	$3,999	$4,271	$5,806	$4,816	$9,224	$8,292
CONSTRUCTION	$159,704	$157,833	$176,934	$200,513	$182,904	$308,385
MANUFACTURING	$82,430	$122,293	$141,736	$174,032	$222,337	$268,653
TRANSPORTATION	$538,384	$562,589	$664,027	$731,081	$616,232	$759,544
WHOLESALE TRADE	$54,888	$59,005	$66,154	$93,367	$102,471	$153,409
RETAIL TRADE	$4,005,445	$4,038,618	$4,417,125	$6,383,957	$5,798,295	$7,258,812
FINANCE	$76,728	$112,635	$159,773	$209,664	$251,596	$316,511
SERVICE	$1,671,508	$1,761,477	$1,905,517	$2,582,045	$2,318,995	$3,047,659
PUBLIC ADM	$266,657	$260,012	$254,592	$350,961	$298,652	$368,703
TOTAL	$6,944,721	$7,149,518	$7,882,538	$10,838,639	$9,892,189	$12,612,223

Source: Wyoming Department of Revenue and Taxation

UINTA

SALES TAX COLLECTIONS

UINTA

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$37,071	$80,467	$107,546	$73,668	$53,090	$56,593
MINING	$52,841	$189,049	$382,148	$1,068,627	$2,110,680	$1,898,672
CONSTRUCTION	$81,994	$113,776	$206,688	$324,128	$749,019	$723,327
MANUFACTURING	$1,159	$17,673	$7,241	$279,018	$1,338,655	$973,474
TRANSPORTATION	$176,209	$216,300	$267,755	$458,496	$706,722	$1,379,105
WHOLESALE TRADE	$215,266	$436,088	$738,812	$884,895	$1,068,760	$1,291,618
RETAIL TRADE	$993,581	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336
FINANCE	$212	$177	$74	$1,775	$4,290	$3,649
SERVICE	$309,290	$412,344	$629,563	$1,182,819	$1,839,574	$1,608,739
PUBLIC ADM	$233,742	$234,427	$265,843	$399,043	$447,343	$332,648
TOTAL	$2,101,364	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$50,469	$41,897	$34,329	$23,737	$28,648	$40,651
MINING	$1,185,876	$1,279,029	$856,221	$309,407	$416,020	$387,011
CONSTRUCTION	$480,107	$592,097	$549,500	$1,174,041	$279,170	$383,816
MANUFACTURING	$845,309	$1,065,686	$699,657	$208,909	$603,152	$549,032
TRANSPORTATION	$1,897,336	$2,031,856	$2,331,743	$2,341,764	$2,246,800	$387,592
WHOLESALE TRADE	$553,580	$790,512	$949,044	$815,783	$937,734	$999,509
RETAIL TRADE	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135
FINANCE	$2,714	$2,387	$1,800	$1,432	$1,796	$1,326
SERVICE	$1,373,057	$1,205,928	$1,004,069	$656,971	$749,443	$758,032
PUBLIC ADM	$392,560	$430,055	$411,038	$377,317	$351,715	$362,596
TOTAL	$10,288,760	$11,023,031	$10,273,293	$9,488,928	$8,316,819	$6,460,700

Source: Wyoming Department of Revenue and Taxation

WASHAKIE

SALES TAX COLLECTIONS

WASHAKIE

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$6,653	$10,182	$7,074	$5,309	$6,518	$5,534
MINING	$308,946	$453,805	$589,296	$551,488	$368,203	$252,078
CONSTRUCTION	$48,758	$61,689	$95,972	$118,400	$173,451	$167,737
MANUFACTURING	$8,647	$12,429	$19,963	$29,453	$28,896	$48,377
TRANSPORTATION	$102,214	$147,622	$151,292	$164,399	$198,426	$219,700
WHOLESALE TRADE	$135,406	$139,972	$145,247	$173,029	$215,870	$167,951
RETAIL TRADE	$875,771	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362
FINANCE	$131	$99	$47	$141	$214	$9,145
SERVICE	$168,086	$200,487	$216,765	$273,004	$282,103	$220,706
PUBLIC ADM	$227,770	$266,727	$203,836	$225,487	$252,639	$214,791
TOTAL	$1,882,382	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$9,913	$9,060	$5,683	$5,955	$5,478	$4,603
MINING	$277,060	$332,368	$248,125	$64,456	$134,789	$157,745
CONSTRUCTION	$66,302	$82,654	$69,781	$35,170	$42,154	$43,767
MANUFACTURING	$49,742	$56,806	$65,293	$52,112	$84,252	$90,664
TRANSPORTATION	$282,576	$289,065	$305,392	$256,616	$275,927	$301,812
WHOLESALE TRADE	$183,567	$197,752	$166,080	$124,790	$138,861	$131,126
RETAIL TRADE	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314
FINANCE	$2,649	$154	$1,193	$6,250	$27	$2,808
SERVICE	$235,321	$238,347	$219,662	$147,791	$160,205	$154,515
PUBLIC ADM	$229,529	$254,642	$239,621	$196,127	$235,067	$259,758
TOTAL	$2,631,528	$2,731,260	$2,548,387	$1,993,317	$2,118,114	$2,177,111

Source: Wyoming Department of Revenue and Taxation

WESTON

SALES TAX COLLECTIONS

WESTON

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$2,359	$4,477	$5,054	$1,904	$2,124	$1,897
MINING	$263,518	$247,907	$333,456	$488,227	$719,668	$628,781
CONSTRUCTION	$13,980	$14,481	$29,711	$39,297	$39,065	$39,710
MANUFACTURING	$42,152	$55,106	$66,607	$66,294	$160,807	$114,002
TRANSPORTATION	$93,405	$131,627	$159,076	$262,304	$252,858	$243,973
WHOLESALE TRADE	$87,674	$88,875	$103,558	$184,849	$227,116	$172,145
RETAIL TRADE	$723,542	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380
FINANCE	$32	$285	$52	$8	$8	$3
SERVICE	$121,954	$150,773	$144,441	$215,537	$251,986	$205,628
PUBLIC ADM	$206,069	$223,902	$189,299	$189,432	$249,980	$213,297
TOTAL	$1,554,686	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,232	$2,139	$1,224	$1,282	$2,596	$3,761
MINING	$397,537	$446,595	$333,151	$154,114	$265,501	$242,586
CONSTRUCTION	$32,085	$32,854	$31,058	$25,792	$34,369	$35,659
MANUFACTURING	$142,641	$94,802	$44,917	$24,829	$21,783	$37,126
TRANSPORTATION	$271,999	$251,048	$252,747	$231,966	$207,588	$201,354
WHOLESALE TRADE	$146,931	$143,377	$131,248	$65,854	$58,311	$80,592
RETAIL TRADE	$1,076,826	$1,032,719	$977,772	$862,967	$842,901	$844,801
FINANCE	$1,717	$9,910	$27	$328	$409	$13
SERVICE	$186,434	$182,629	$184,259	$144,275	$155,061	$153,841
PUBLIC ADM	$202,277	$200,876	$169,802	$159,399	$187,940	$213,867
TOTAL	$2,460,689	$2,396,961	$2,126,218	$1,670,816	$1,776,459	$1,813,600

Source: Wyoming Department of Revenue and Taxation

OUT OF STATE

SALES TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
AGRICULTURE	$6,908	$7,685	$9,346	$4,966	$3,537	$7,461
MINING	$574,382	$1,068,864	$1,460,361	$2,544,181	$3,018,674	$2,000,256
CONSTRUCTION	$301,679	$558,325	$686,100	$870,100	$991,019	$708,691
MANUFACTURING	$1,075,077	$1,438,301	$1,564,561	$2,296,053	$4,022,768	$2,152,069
TRANSPORTATION	$185,489	$135,649	$140,067	$225,575	$1,012,080	$743,344
WHOLESALE TRADE	$3,162,643	$5,490,209	$6,376,982	$7,842,898	$9,628,039	$6,223,565
RETAIL TRADE	$1,045,555	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201
FINANCE	$42,098	$62,133	$87,784	$131,220	$190,889	$157,405
SERVICE	$902,771	$1,546,438	$1,792,048	$2,942,928	$3,871,028	$3,198,131
PUBLIC ADM	-	-	-	-	-	-
TOTAL	$7,296,603	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$7,820	$10,542	$8,774	$6,179	$7,729	$5,275
MINING	$3,142,262	$2,951,531	$1,893,624	$722,645	$970,144	$1,289,815
CONSTRUCTION	$475,343	$550,112	$774,566	$357,503	$464,372	$366,126
MANUFACTURING	$1,759,466	$2,580,898	$2,133,734	$1,433,259	$1,869,766	$2,198,680
TRANSPORTATION	$681,176	$1,199,625	$1,189,938	$636,169	$464,843	$547,707
WHOLESALE TRADE	$5,023,231	$5,061,827	$4,392,849	$2,913,545	$3,874,209	$3,596,076
RETAIL TRADE	$1,658,965	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,088,771
FINANCE	$186,756	$271,421	$333,434	$386,761	$300,469	$260,665
SERVICE	$2,935,365	$2,888,778	$3,106,459	$2,560,943	$2,898,839	$3,202,460
PUBLIC ADM	-	-	-	-	$81	$447
TOTAL	$15,870,405	$17,213,931	$15,752,083	$11,084,628	$12,527,147	$13,556,023

Source: Wyoming Department of Revenue and Taxation

SECTION III

RETAIL SECTOR
SALES TAX COLLECTIONS
STATE AND COUNTY
SUMMARY AND GRAPHS

RETAIL SALES TAX COLLECTIONS

This section of the report delineates the sales tax collections, by component, in the Retail Trade sector. Collections are reported at both the state and county levels. The Retail sector is divided into eight major components, which are briefly explained in the glossary.

Statewide, total retail sales tax collections for Fiscal Year 1989 increased 1.2 percent from the previous year. Figure 5 displays twelve fiscal years of total retail sales tax collections. Five of the eight retail sales tax components realized gains from year earlier levels. The Miscellaneous Stores category experienced the most sizable increase, at 5.0 percent over FY 1988. Collections in the Building and Hardware category were up 2.7 percent from previous year levels. The other categories realizing increases were General Merchandise and Furniture stores, both at 1.2 percent above a year earlier, and Restaurants, at 0.9 percent above FY 1988. The categories displaying declines were Apparel stores (-1.4%), Auto Service (-0.4%), and Food stores (-0.3).

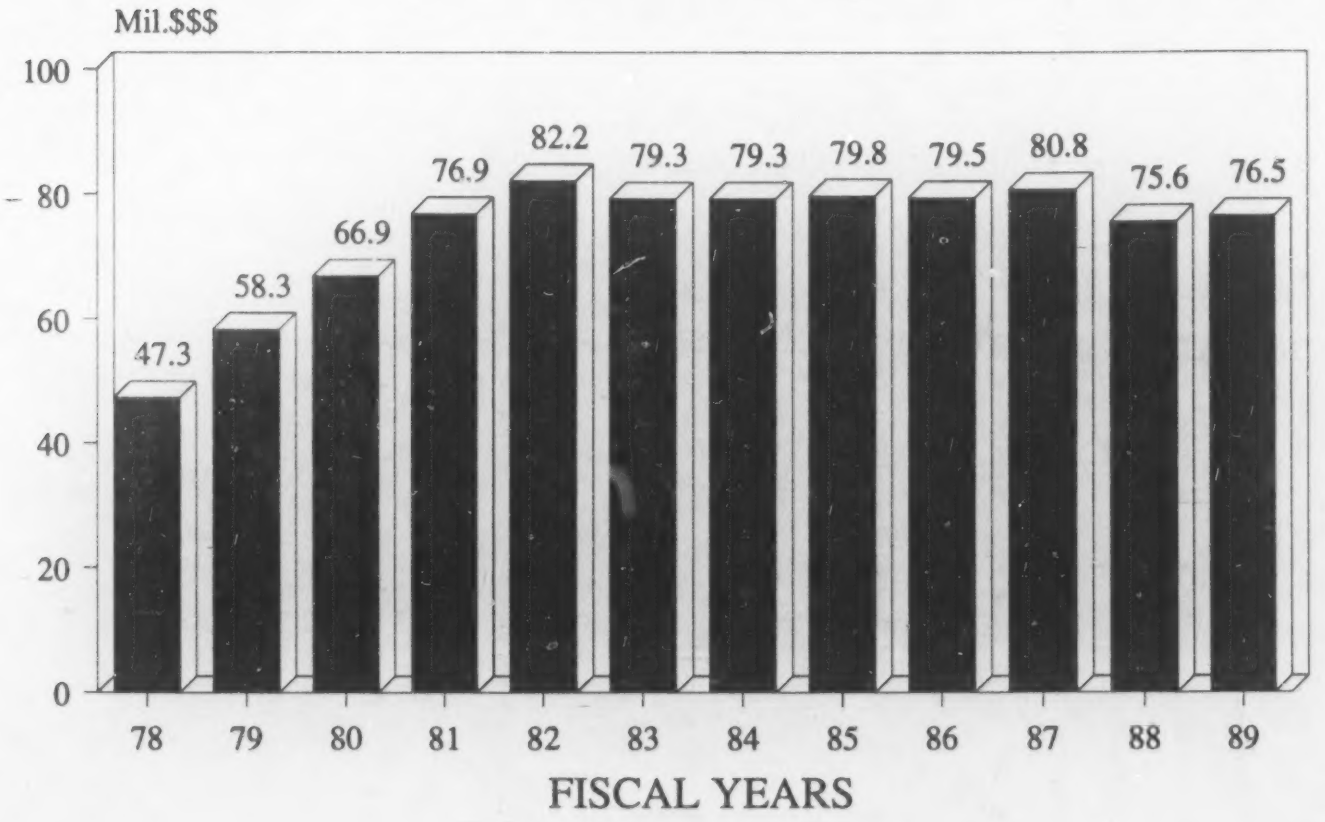
Although the componential values of the Retail sector have fluctuated from FY 1988 values, their magnitude, when compared to the total, remains basically unchanged. Figure 6 displays the breakdown of total retail sales tax collections for FY 1989 and the relative importance of each component to the total.

Figure 5

TOTAL RETAIL SALES TAX COLLECTIONS

WYOMING

FY 1978 THROUGH FY 1989



Source: Dept. of Revenue and Taxation

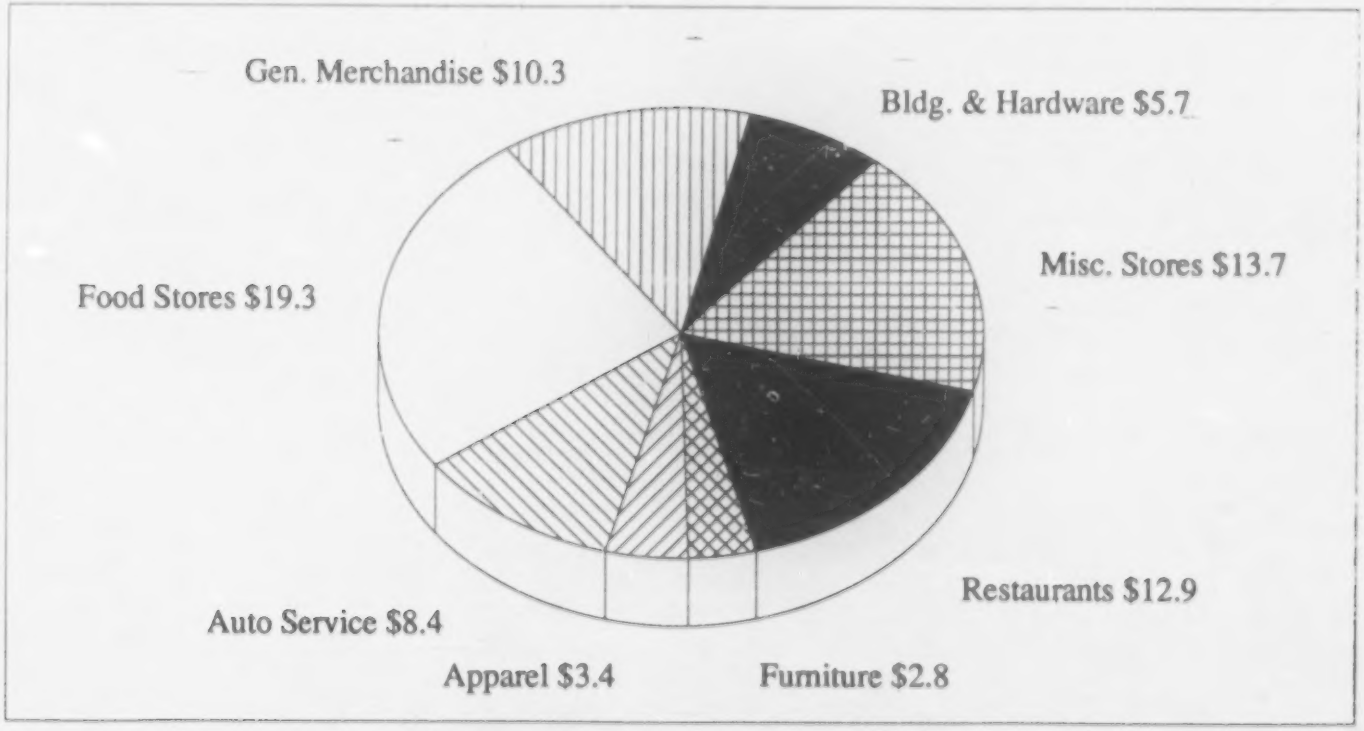
Figure 6

RETAIL SALES TAX COLLECTIONS

By Retail Component

Fiscal Year 1989

(Million $$$)



TOTAL FY 89 = $76.5 Million

Source: Dept. of Revenue and Taxation

WYOMING

RETAIL SALES TAX COLLECTIONS

WYOMING

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$6,450,833	$8,206,581	$8,968,311	$9,403,861	$9,311,407	$8,359,458
GEN. MERCHANDISE	$6,413,890	$8,054,983	$8,820,783	$9,396,792	$9,952,473	9,634,556
FOOD STORES	$11,397,863	$13,808,288	$16,219,783	$19,276,071	$20,977,744	21,717,097
AUTO SERVICE	$6,157,380	$7,820,971	$9,557,590	$10,784,200	$11,327,989	9,452,519
APPAREL	$2,194,935	$2,593,524	$2,952,135	$3,441,298	$3,851,091	3,980,267
FURNITURE	$2,422,492	$2,949,511	$3,340,393	$3,588,478	$3,741,826	3,463,808
RESTAURANTS	$6,276,287	$7,577,074	$8,399,841	$10,356,774	$11,455,563	11,819,441
MISC. STORES	$5,969,584	$7,275,422	$8,607,359	$10,622,332	$11,622,468	10,881,787
RETAIL TOTAL	$47,283,264	$58,286,353	$66,866,195	$76,869,806	$82,240,561	$79,308,933

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$8,087,886	$7,664,003	$6,958,320	$6,162,362	$5,537,682	$5,689,568
GEN. MERCHANDISE	$9,746,715	$10,150,383	$10,660,104	$11,461,531	$10,167,685	$10,293,247
FOOD STORES	$21,847,728	$22,189,754	$22,257,429	$20,787,410	$19,346,754	$19,279,324
AUTO SERVICE	$9,330,748	$9,362,311	$8,871,690	$8,068,728	$8,421,295	$8,390,335
APPAREL	$3,814,611	$3,601,811	$3,670,020	$3,595,845	$3,499,994	$3,449,687
FURNITURE	$3,319,221	$3,113,082	$3,004,401	$3,089,426	$2,816,050	$2,849,792
RESTAURANTS	$11,887,134	$12,046,306	$12,386,425	$12,976,938	$12,798,115	$12,907,285
MISC. STORES	$11,239,358	$11,651,836	$11,707,793	$14,700,659	$13,030,061	$13,680,628
RETAIL TOTAL	$79,273,401	$79,779,486	$79,516,182	$80,842,899	$75,617,636	$76,539,866

Source: Wyoming Department of Revenue and Taxation

ALBANY

RETAIL SALES TAX COLLECTIONS

ALBANY

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$221,802	$256,456	$256,067	$242,979	$230,189	$216,827
GEN. MERCHANDISE	$156,203	$172,329	$170,386	$168,485	$162,883	$144,432
FOOD STORES	$620,206	$707,162	$804,458	$858,990	$957,713	$965,197
AUTO SERVICE	$197,287	$274,557	$289,972	$330,234	$323,154	$296,435
APPAREL	$127,205	$138,464	$155,691	$178,854	$196,569	$182,282
FURNITURE	$145,611	$171,864	$173,285	$163,017	$167,623	$148,893
RESTAURANTS	$337,431	$359,900	$386,809	$456,038	$496,352	$517,280
MISC. STORES	$386,494	$427,424	$440,351	$466,871	$471,101	$539,312
RETAIL TOTAL	$2,192,238	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$260,158	$217,769	$185,169	$203,450	$265,112	$251,712
GEN. MERCHANDISE	$150,384	$147,060	$129,527	$153,070	$159,447	$143,306
FOOD STORES	$996,547	$968,624	$952,266	$1,124,142	$1,377,294	$1,303,572
AUTO SERVICE	$300,346	$293,938	$288,058	$367,564	$543,157	$523,403
APPAREL	$180,529	$174,741	$160,171	$176,154	$229,011	$220,968
FURNITURE	$149,667	$121,643	$123,597	$126,839	$189,297	$194,389
RESTAURANTS	$566,802	$577,864	$617,608	$738,911	$955,410	$936,831
MISC. STORES	$579,349	$516,450	$545,405	$954,021	$1,076,638	$1,100,975
RETAIL TOTAL	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366	$4,675,156

Source: Wyoming Department of Revenue and Taxation

BIG HORN

RETAIL SALES TAX COLLECTIONS

BIG HORN

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$109,565	$142,258	$144,773	$154,560	$130,887	$111,060
GEN. MERCHANDISE	$52,163	$56,926	$56,193	$66,269	$68,311	$61,746
FOOD STORES	$204,636	$237,375	$268,694	$308,739	$337,582	$328,090
AUTO SERVICE	$50,570	$69,373	$85,851	$80,087	$93,106	$86,986
APPAREL	$40,344	$45,021	$53,305	$61,675	$49,159	$71,608
FURNITURE	$32,649	$31,036	$30,645	$33,370	$34,154	$27,978
RESTAURANTS	$90,989	$99,606	$103,760	$113,581	$121,791	$112,712
MISC. STORES	$77,136	$78,304	$85,539	$127,957	$138,654	$110,314
RETAIL TOTAL	$658,051	$759,897	$828,760	$946,238	$973,644	$910,494

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$113,476	$102,095	$95,891	$80,152	$70,906	$72,810
GEN. MERCHANDISE	$60,229	$59,833	$52,646	$41,182	$37,125	$36,952
FOOD STORES	$335,647	$338,464	$354,924	$327,230	$326,604	$313,372
AUTO SERVICE	$71,185	$74,440	$69,477	$64,881	$74,628	$74,801
APPAREL	$68,927	$66,951	$61,783	$60,551	$63,093	$63,048
FURNITURE	$27,234	$24,839	$22,964	$25,283	$18,761	$20,267
RESTAURANTS	$108,319	$109,208	$101,455	$98,636	$107,074	$101,869
MISC. STORES	$101,783	$104,348	$107,523	$100,412	$112,257	$142,206
RETAIL TOTAL	$886,800	$880,178	$866,663	$798,327	$810,448	$825,325

Source: Wyoming Department of Revenue and Taxation

CAMPBELL

RETAIL SALES TAX COLLECTIONS

CAMPBELL

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$532,493	$615,205	$704,594	$804,586	$916,711	$866,458
GEN. MERCHANDISE	$245,912	$362,443	$468,762	$550,137	$605,235	$568,370
FOOD STORES	$822,517	$927,453	$1,055,119	$1,492,259	$1,716,508	$1,827,271
AUTO SERVICE	$428,657	$568,627	$623,822	$825,624	$1,153,558	$1,108,893
APPAREL	$156,898	$177,961	$198,633	$233,120	$305,352	$313,512
FURNITURE	$92,124	$114,241	$153,468	$267,842	$342,208	$336,127
RESTAURANTS	$374,515	$375,334	$476,493	$698,682	$910,225	$947,280
MISC. STORES	$534,271	$539,558	$671,000	$905,096	$1,042,491	$1,078,816
RETAIL TOTAL	$3,187,387	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$652,548	$565,980	$504,626	$315,980	$285,191	$292,699
GEN. MERCHANDISE	$620,419	$691,846	$708,631	$614,286	$669,453	$742,762
FOOD STORES	$1,854,451	$2,037,210	$1,913,223	$1,380,720	$1,443,710	$1,323,509
AUTO SERVICE	$1,143,282	$1,212,799	$1,056,112	$828,246	$862,773	$820,093
APPAREL	$314,919	$312,118	$311,244	$242,532	$212,458	$205,510
FURNITURE	$320,133	$320,253	$257,458	$249,930	$221,755	$231,987
RESTAURANTS	$963,333	$961,131	$971,333	$800,592	$831,913	$798,941
MISC. STORES	$1,070,483	$1,041,380	$992,054	$1,093,310	$1,069,733	$1,022,230
RETAIL TOTAL	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986	$5,437,731

Source: Wyoming Department of Revenue and Taxation

CARBON

RETAIL SALES TAX COLLECTIONS

CARBON

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$189,480	$286,645	$325,699	$323,309	$274,704	$229,213
GEN. MERCHANDISE	$187,243	$281,871	$314,559	$330,544	$325,956	$268,613
FOOD STORES	$502,896	$716,020	$830,865	$1,007,574	$1,077,249	$1,000,370
AUTO SERVICE	$329,852	$364,937	$483,589	$523,999	$535,219	$409,113
APPAREL	$115,540	$152,879	$170,502	$182,899	$169,528	$149,502
FURNITURE	$53,486	$66,022	$81,160	$92,082	$71,022	$56,417
RESTAURANTS	$273,775	$419,900	$461,560	$397,326	$372,811	$380,369
MISC. STORES	$262,668	$400,317	$483,128	$545,712	$501,488	$435,754
RETAIL TOTAL	$1,914,941	$2,688,590	$3,151,062	$3,403,445	$3,327,977	$2,929,351

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$248,587	$231,708	$199,338	$185,421	$192,201	$208,234
GEN. MERCHANDISE	$254,148	$252,043	$213,319	$177,159	$176,895	$181,057
FOOD STORES	$966,605	$905,844	$880,507	$846,277	$795,109	$817,485
AUTO SERVICE	$431,203	$405,759	$374,612	$312,166	$296,383	$293,812
APPAREL	$111,046	$103,521	$92,026	$84,367	$89,548	$86,997
FURNITURE	$55,027	$45,522	$40,413	$38,157	$38,431	$27,658
RESTAURANTS	$363,321	$359,834	$372,822	$343,646	$347,075	$394,779
MISC. STORES	$420,598	$407,418	$362,187	$363,304	$318,202	$326,172
RETAIL TOTAL	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844	$2,336,194

Source: Wyoming Department of Revenue and Taxation

CONVERSE

RETAIL SALES TAX COLLECTIONS

CONVERSE

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$299,431	$382,722	$381,047	$326,959	$284,606	$284,178
GEN. MERCHANDISE	$119,554	$176,441	$189,372	$204,303	$205,519	$178,976
FOOD STORES	$320,608	$390,194	$498,763	$576,270	$620,326	$628,476
AUTO SERVICE	$228,874	$272,330	$304,820	$374,184	$306,102	$241,967
APPAREL	$59,088	$63,462	$82,590	$104,748	$110,993	$113,332
FURNITURE	$18,580	$29,126	$55,743	$46,755	$47,660	$42,239
RESTAURANTS	$201,866	$264,201	$265,743	$278,367	$277,472	$269,634
MISC. STORES	$85,089	$96,895	$122,945	$158,401	$193,201	$172,965
RETAIL TOTAL	$1,333,091	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$326,553	$268,270	$229,398	$173,718	$180,137	$145,839
GEN. MERCHANDISE	$187,119	$191,031	$194,058	$172,919	$157,594	$164,398
FOOD STORES	$613,944	$598,930	$538,964	$517,502	$472,888	$441,205
AUTO SERVICE	$268,099	$257,668	$224,426	$174,695	$168,972	$157,646
APPAREL	$94,341	$102,776	$89,635	$79,435	$87,890	$81,077
FURNITURE	$38,330	$31,838	$24,067	$14,798	$20,994	$18,234
RESTAURANTS	$230,661	$230,634	$215,266	$193,805	$210,918	$217,212
MISC. STORES	$171,113	$172,795	$159,067	$137,112	$116,680	$126,832
RETAIL TOTAL	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073	$1,352,443

Source: Wyoming Department of Revenue and Taxation

CROOK

RETAIL SALES TAX COLLECTIONS

CROOK

RETAIL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
BLDG. & HARDWARE	$18,148	$25,376	$28,729	$27,408	$41,372	$40,864
GEN. MERCHANDISE	$22,387	$24,396	$33,585	$27,723	$40,001	$35,286
FOOD STORES	$62,295	$78,109	$106,607	$126,938	$128,266	$128,689
AUTO SERVICE	$82,274	$131,168	$137,210	$125,940	$151,210	$171,631
APPAREL	$4,976	$5,903	$7,690	$7,892	$8,158	$5,121
FURNITURE	$2,373	$3,554	$3,756	$2,931	$3,030	$3,009
RESTAURANTS	$56,639	$64,517	$72,785	$75,116	$68,635	$81,161
MISC. STORES	$45,757	$55,485	$61,393	$61,181	$62,260	$75,734
RETAIL TOTAL	$294,849	$388,507	$451,755	$455,129	$500,932	$541,495

RETAIL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
BLDG. & HARDWARE	$35,822	$44,887	$37,232	$30,743	$38,436	$50,214
GEN. MERCHANDISE	$33,487	$35,315	$30,838	$27,332	$25,829	$17,525
FOOD STORES	$145,638	$142,461	$147,651	$144,630	$148,050	$131,575
AUTO SERVICE	$144,616	$97,657	$107,688	$106,238	$110,410	$106,416
APPAREL	$2,991	$5,395	$6,151	$6,399	$6,877	$9,783
FURNITURE	$2,938	$3,692	$4,184	$4,362	$4,456	$4,682
RESTAURANTS	$74,309	$78,633	$86,966	$81,298	$68,142	$80,581
MISC. STORES	$118,784	$175,644	$153,340	$134,526	$143,450	$143,389
RETAIL TOTAL	$558,585	$583,684	$574,050	$535,528	$545,650	$544,165

Source: Wyoming Department of Revenue and Taxation

FREMONT

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$476,624	$582,356	$695,887	$691,176	$618,519	$551,123
GEN. MERCHANDISE	$435,969	$560,439	$615,602	$639,114	$604,521	$538,108
FOOD STORES	$789,381	$918,573	$1,099,711	$1,192,773	$1,223,205	$1,252,382
AUTO SERVICE	$413,240	$477,005	$499,709	$535,917	$515,673	$423,771
APPAREL	$115,920	$137,123	$170,325	$184,076	$180,694	$176,114
FURNITURE	$110,127	$135,139	$150,168	$161,152	$181,159	$155,499
RESTAURANTS	$329,518	$408,011	$445,718	$523,300	$498,578	$510,787
MISC. STORES	$406,443	$498,288	$558,450	$670,429	$713,380	$685,264
RETAIL TOTAL	$3,077,222	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$547,304	$453,865	$377,009	$339,663	$341,690	$365,191
GEN. MERCHANDISE	$500,402	$522,531	$504,336	$482,362	$486,001	$532,557
FOOD STORES	$1,250,785	$1,259,854	$1,205,804	$1,242,002	$1,167,554	$1,161,036
AUTO SERVICE	$404,665	$398,986	$366,453	$331,854	$353,078	$380,353
APPAREL	$144,754	$134,296	$124,844	$103,819	$118,307	$116,235
FURNITURE	$134,933	$116,286	$74,464	$47,999	$60,210	$54,757
RESTAURANTS	$489,648	$485,712	$475,126	$462,000	$477,798	$497,518
MISC. STORES	$676,187	$704,068	$663,513	$563,071	$553,060	$559,830
RETAIL TOTAL	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698	$3,667,477

Source: Wyoming Department of Revenue and Taxation

GOSHEN

RETAIL SALES TAX COLLECTIONS

GOSHEN

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$316,378	$404,713	$393,720	$470,378	$394,420	$366,436
GEN. MERCHANDISE	$114,383	$135,572	$146,991	$160,711	$164,044	$162,937
FOOD STORES	$252,465	$286,832	$312,400	$345,791	$360,785	$365,409
AUTO SERVICE	$79,723	$104,086	$107,781	$106,138	$106,537	$104,845
APPAREL	$45,272	$49,015	$57,754	$63,662	$65,377	$66,223
FURNITURE	$19,961	$25,826	$29,266	$22,040	$19,216	$16,742
RESTAURANTS	$82,513	$83,255	$89,669	$94,254	$100,340	$110,452
MISC. STORES	$112,359	$137,152	$171,016	$191,415	$175,065	$165,912
RETAIL TOTAL	$1,023,055	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$404,116	$320,425	$226,288	$200,727	$182,130	$243,934
GEN. MERCHANDISE	$181,052	$199,428	$189,156	$176,288	$173,751	$206,017
FOOD STORES	$384,265	$375,385	$393,595	$370,120	$336,573	$396,756
AUTO SERVICE	$127,774	$116,053	$122,223	$118,684	$119,417	$176,345
APPAREL	$65,061	$57,535	$48,098	$41,081	$35,852	$36,474
FURNITURE	$23,421	$41,148	$43,717	$43,385	$37,914	$54,059
RESTAURANTS	$119,227	$137,688	$133,683	$133,529	$133,754	$158,033
MISC. STORES	$184,198	$205,139	$180,990	$176,472	$191,546	$249,718
RETAIL TOTAL	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937	$1,521,336

Source: Wyoming Department of Revenue and Taxation

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$55,884	$60,898	$78,225	$83,743	$71,077	$88,623
GEN. MERCHANDISE	$39,295	$49,118	$55,510	$58,512	$61,231	$67,671
FOOD STORES	$162,422	$192,638	$208,615	$237,183	$249,062	$264,707
AUTO SERVICE	$60,777	$75,871	$106,507	$137,639	$113,886	$109,541
APPAREL	$23,099	$27,233	$33,551	$40,403	$46,414	$45,156
FURNITURE	$22,306	$25,113	$21,293	$24,919	$20,864	$13,871
RESTAURANTS	$65,580	$73,480	$76,788	$78,006	$73,858	$87,806
MISC. STORES	$53,757	$66,261	$74,694	$87,512	$93,953	$95,802
RETAIL TOTAL	$483,121	$570,612	$655,183	$747,917	$730,345	$773,177

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$75,073	$84,417	$73,909	$65,975	$59,479	$60,661
GEN. MERCHANDISE	$60,878	$59,733	$48,345	$44,505	$26,513	$17,610
FOOD STORES	$277,025	$275,919	$272,472	$248,565	$261,333	$233,662
AUTO SERVICE	$111,128	$107,292	$91,991	$61,935	$68,352	$80,914
APPAREL	$43,613	$31,010	$28,252	$27,580	$27,129	$24,495
FURNITURE	$15,094	$15,162	$13,378	$9,895	$11,381	$12,192
RESTAURANTS	$104,653	$114,350	$99,502	$84,775	$80,895	$88,027
MISC. STORES	$103,487	$108,539	$111,694	$94,955	$93,029	$92,970
RETAIL TOTAL	$790,951	$796,422	$739,543	$638,185	$628,111	$610,531

Source: Wyoming Department of Revenue and Taxation

JOHNSON

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$63,732	$68,824	$94,463	$98,673	$108,011	$123,201
GEN. MERCHANDISE	$33,854	$31,079	$37,383	$47,459	$60,409	$59,139
FOOD STORES	$135,631	$162,630	$209,999	$254,326	$294,949	$311,052
AUTO SERVICE	$77,984	$107,583	$131,008	$154,086	$143,556	$142,191
APPAREL	$27,328	$31,822	$41,089	$51,913	$56,306	$52,944
FURNITURE	$13,177	$11,320	$20,179	$19,795	$17,665	$19,513
RESTAURANTS	$116,190	$127,818	$151,805	$208,168	$235,021	$233,901
MISC. STORES	$70,903	$76,590	$118,538	$142,754	$151,389	$159,233
RETAIL TOTAL	$538,799	$617,666	$804,464	$977,174	$1,067,306	$1,101,174

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$124,164	$128,773	$107,145	$92,121	$80,946	$98,762
GEN. MERCHANDISE	$63,290	$68,779	$67,860	$48,102	$44,083	$21,952
FOOD STORES	$316,291	$301,198	$304,499	$290,989	$286,281	$291,669
AUTO SERVICE	$133,249	$132,523	$122,164	$90,232	$79,380	$79,718
APPAREL	$51,391	$49,555	$42,877	$49,208	$25,556	$31,134
FURNITURE	$17,315	$21,324	$15,449	$14,219	$14,782	$13,547
RESTAURANTS	$225,557	$225,558	$224,253	$207,666	$199,144	$213,627
MISC. STORES	$147,367	$150,903	$148,006	$135,110	$143,043	$146,342
RETAIL TOTAL	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215	$896,751

Source: Wyoming Department of Revenue and Taxation

LARAMIE

RETAIL SALES TAX COLLECTIONS

LARAMIE

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$600,322	$767,924	$770,655	$728,158	$1,034,446	$827,777
GEN. MERCHANDISE	$999,782	$1,440,223	$1,629,327	$1,613,389	$1,693,682	$1,663,155
FOOD STORES	$1,420,940	$1,823,968	$2,105,205	$2,456,424	$2,469,883	$2,642,609
AUTO SERVICE	$812,146	$1,109,128	$1,607,334	$1,572,188	$1,387,733	$1,217,732
APPAREL	$402,814	$499,635	$536,762	$617,785	$770,886	$860,398
FURNITURE	$385,306	$463,188	$478,136	$488,548	$448,087	$482,492
RESTAURANTS	$893,462	$1,193,709	$1,276,610	$1,444,946	$1,547,844	$1,849,582
MISC. STORES	$561,644	$725,624	$808,921	$929,869	$1,097,763	$1,128,513
RETAIL TOTAL	$6,076,416	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$829,980	$839,667	$976,243	$1,205,610	$909,070	$704,700
GEN. MERCHANDISE	$1,628,557	$1,672,913	$1,980,548	$2,821,565	$2,381,968	$2,145,701
FOOD STORES	$2,943,042	$3,097,740	$3,280,239	$3,504,504	$2,832,085	$2,478,528
AUTO SERVICE	$1,324,164	$1,443,024	$1,609,992	$1,812,161	$1,785,617	$1,671,744
APPAREL	$881,094	$737,452	$823,392	$982,218	$963,587	$759,387
FURNITURE	$499,773	$453,582	$498,610	$620,524	$469,495	$403,620
RESTAURANTS	$1,908,419	$1,996,874	$2,222,660	$2,916,842	$2,656,787	$2,371,807
MISC. STORES	$1,482,648	$1,534,402	$1,767,350	$3,519,321	$2,879,189	$2,681,594
RETAIL TOTAL	$11,497,677	$11,775,654	$13,159,034	$17,382,745	$14,877,796	$13,217,081

Source: Wyoming Department of Revenue and Taxation

LINCOLN

RETAIL SALES TAX COLLECTIONS

LINCOLN

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$116,622	$126,647	$151,625	$186,910	$210,440	$179,552
GEN. MERCHANDISE	$78,429	$87,516	$101,352	$138,453	$139,064	$121,456
FOOD STORES	$178,209	$200,696	$286,906	$383,161	$471,254	$486,000
AUTO SERVICE	$71,644	$98,785	$116,090	$177,112	$227,763	$198,318
APPAREL	$20,342	$26,329	$37,138	$50,418	$59,341	$65,807
FURNITURE	$18,638	$25,972	$25,280	$21,150	$16,802	$23,260
RESTAURANTS	$113,917	$134,014	$154,274	$236,935	$359,410	$311,407
MISC. STORES	$70,037	$75,656	$93,276	$153,737	$165,225	$158,287
RETAIL TOTAL	$667,836	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$163,019	$158,634	$196,167	$172,330	$146,985	$167,274
GEN. MERCHANDISE	$121,106	$122,392	$120,942	$89,326	$73,446	$67,684
FOOD STORES	$488,833	$585,370	$647,928	$573,324	$494,433	$456,952
AUTO SERVICE	$205,596	$238,759	$202,469	$152,626	$169,244	$194,834
APPAREL	$60,444	$61,323	$75,286	$54,164	$39,735	$39,397
FURNITURE	$22,086	$35,519	$29,659	$26,743	$26,427	$23,048
RESTAURANTS	$250,961	$250,674	$383,025	$229,552	$160,820	$180,958
MISC. STORES	$153,319	$149,894	$170,971	$118,810	$16,582	$113,265
RETAIL TOTAL	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127,672	$1,243,412

Source: Wyoming Department of Revenue and Taxation

NATRONA

RETAIL SALES TAX COLLECTIONS

NATRONA

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$1,216,327	$1,751,686	$1,998,148	$1,884,540	$1,588,798	$1,429,398
GEN. MERCHANDISE	$1,558,768	$1,836,124	$1,902,159	$1,904,989	$1,977,469	$2,078,122
FOOD STORES	$2,298,300	$2,687,046	$3,074,291	$3,618,477	$3,934,158	$3,931,522
AUTO SERVICE	$1,456,900	$1,862,418	$2,153,394	$2,085,639	$2,275,280	$1,631,892
APPAREL	$487,771	$535,457	$602,150	$706,170	$739,450	$726,242
FURNITURE	$778,914	$950,402	$1,072,312	$1,022,486	$1,103,159	$966,523
RESTAURANTS	$1,150,785	$1,384,177	$1,481,145	$1,731,631	$1,916,557	$1,854,484
MISC. STORES	$1,028,197	$1,270,855	$1,508,409	$1,721,556	$1,936,219	$1,611,973
RETAIL TOTAL	$9,975,362	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$1,247,018	$1,219,412	$1,044,915	$829,038	$572,075	$767,633
GEN. MERCHANDISE	$2,176,137	$2,206,540	$2,255,939	$2,264,898	$2,035,563	$1,929,438
FOOD STORES	$3,772,469	$3,859,051	$3,683,001	$2,761,099	$2,595,384	$2,650,253
AUTO SERVICE	$1,815,623	$1,764,623	$1,521,332	$1,276,644	$1,391,585	$1,372,724
APPAREL	$803,790	$742,788	$698,850	$611,904	$598,364	$619,732
FURNITURE	$857,203	$795,556	$700,751	$541,040	$559,890	$549,663
RESTAURANTS	$1,773,494	$1,765,589	$1,699,731	$1,550,535	$1,608,075	$1,600,033
MISC. STORES	$1,546,574	$1,627,131	$1,691,018	$2,267,288	$2,193,020	$2,153,921
RETAIL TOTAL	$13,992,308	$13,980,690	$13,295,537	$12,102,446	$11,553,956	$11,643,397

Source: Wyoming Department of Revenue and Taxation

NIOBRARA

RETAIL SALES TAX COLLECTIONS

NIOBRARA

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$27,402	$27,558	$28,898	$16,948	$14,435	$15,995
GEN. MERCHANDISE	$17,440	$21,298	$23,871	$24,505	$23,219	$22,637
FOOD STORES	$83,928	$98,574	$108,704	$116,430	$121,780	$119,769
AUTO SERVICE	$20,562	$24,934	$24,955	$28,798	$38,327	$42,105
APPAREL	$15,573	$16,300	$17,265	$18,968	$20,349	$16,962
FURNITURE	$2,547	$2,332	$3,366	$7,457	$20,183	$16,921
RESTAURANTS	$43,862	$51,270	$54,303	$66,329	$91,435	$83,513
MISC. STORES	$46,358	$52,844	$72,546	$98,804	$79,644	$63,680
RETAIL TOTAL	$257,673	$295,109	$333,908	$378,289	$409,372	$381,582

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$19,240	$26,426	$26,429	$22,573	$20,894	$17,117
GEN. MERCHANDISE	$21,464	$20,488	$10,766	$11,198	$9,339	$9,511
FOOD STORES	$132,262	$126,380	$115,144	$113,584	$91,511	$87,363
AUTO SERVICE	$57,528	$64,795	$59,342	$58,325	$54,318	$52,116
APPAREL	$15,842	$7,422	$2,021	$2,252	$1,134	$174
FURNITURE	$14,544	$12,407	$7,188	$2,437	$104	$332
RESTAURANTS	$100,567	$78,507	$61,795	$59,348	$60,352	$68,825
MISC. STORES	$67,956	$48,743	$46,226	$42,385	$42,053	$39,787
RETAIL TOTAL	$429,403	$385,168	$328,911	$312,102	$279,705	$275,225

Source: Wyoming Department of Revenue and Taxation

PARK

RETAIL SA , TAX COLLECTIONS

PARK

RETAIL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
BLDG. & HARDWARE	$283,543	$314,061	$370,223	$426,964	$380,046	$377,062
GEN. MERCHANDISE	$334,417	$386,665	$397,837	$444,026	$546,858	$575,261
FOOD STORES	$461,901	$547,553	$582,179	$668,167	$714,688	$763,677
AUTO SERVICE	$145,491	$188,970	$253,833	$321,313	$436,036	$411,740
APPAREL	$90,852	$107,962	$111,472	$124,446	$127,732	$126,734
FURNITURE	$62,039	$73,509	$96,729	$115,405	$111,327	$99,345
RESTAURANTS	$198,395	$233,682	$282,483	$723,391	$840,501	$899,706
MISC. STORES	$318,936	$335,035	$379,456	$462,018	$490,703	$473,240
RETAIL TOTAL	$1,895,573	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765

RETAIL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
BLDG. & HARDWARE	$451,440	$462,062	$422,049	$341,690	$344,886	$331,800
GEN. MERCHANDISE	$621,491	$667,291	$675,942	$657,904	$727,820	$752,342
FOOD STORES	$686,231	$508,512	$520,972	$510,686	$501,895	$598,983
AUTO SERVICE	$330,447	$274,817	$214,691	$182,299	$209,223	$191,002
APPAREL	$124,253	$121,925	$121,700	$106,736	$105,002	$114,143
FURNITURE	$106,282	$98,892	$83,409	$84,260	$86,390	$74,814
RESTAURANTS	$966,578	$946,958	$950,990	$588,564	$647,721	$634,316
MISC. STORES	$592,079	$841,910	$763,987	$808,850	$756,308	$774,036
RETAIL TOTAL	$3,878,801	$3,922,367	$3,753,740	$3,280,989	$3,359,245	$3,471,436

Source: Wyoming Department of Revenue and Taxation

PLATTE

RETAIL SALES TAX COLLECTIONS

PLATTE

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$249,734	$322,611	$335,395	$376,610	$218,330	$166,239
GEN. MERCHANDISE	$71,515	$113,372	$118,820	$136,180	$90,259	$72,511
FOOD STORES	$273,311	$332,720	$412,903	$452,223	$343,123	$296,134
AUTO SERVICE	$147,610	$187,482	$127,992	$128,835	$85,833	$80,828
APPAREL	$33,333	$39,262	$44,025	$51,797	$37,236	$31,196
FURNITURE	$25,736	$41,502	$40,446	$44,163	$36,910	$29,000
RESTAURANTS	$162,747	$193,745	$225,698	$239,685	$165,224	$156,007
MISC. STORES	$98,453	$126,642	$177,937	$183,682	$135,399	$103,665
RETAIL TOTAL	$1,062,439	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$212,486	$184,746	$196,548	$116,629	$132,335	$97,485
GEN. MERCHANDISE	$68,845	$74,436	$64,677	$73,200	$64,250	$64,738
FOOD STORES	$294,917	$289,171	$282,762	$295,370	$275,437	$274,780
AUTO SERVICE	$90,844	$94,975	$99,072	$82,886	$86,719	$83,276
APPAREL	$29,903	$25,896	$19,853	$18,276	$14,900	$14,969
FURNITURE	$23,299	$21,461	$22,743	$17,525	$11,809	$12,096
RESTAURANTS	$145,022	$149,192	$146,210	$149,541	$152,258	$152,215
MISC. STORES	$113,826	$105,947	$93,708	$73,034	$62,259	$56,899
RETAIL TOTAL	$979,142	$945,824	$925,573	$826,461	$799,967	$756,458

Source: Wyoming Department of Revenue and Taxation

SHERIDAN

RETAIL SALES TAX COLLECTIONS

SHERIDAN

RETAIL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
BLDG. & HARDWARE	$341,658	$462,505	$453,128	$421,055	$450,071	$450,764
GEN. MERCHANDISE	$408,303	$527,247	$619,817	$790,100	$699,915	$617,457
FOOD STORES	$532,088	$704,874	$940,367	$1,139,343	$1,163,204	$1,263,760
AUTO SERVICE	$272,447	$331,100	$470,236	$516,957	$503,613	$392,790
APPAREL	$80,215	$99,398	$121,132	$124,745	$131,602	$174,755
FURNITURE	$135,900	$168,056	$196,752	$235,191	$246,688	$252,112
RESTAURANTS	$303,205	$385,194	$499,673	$575,846	$603,813	$682,458
MISC. STORES	$289,728	$337,722	$444,012	$492,814	$512,108	$515,719
RETAIL TOTAL	$2,363,544	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815

RETAIL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
BLDG. & HARDWARE	$519,902	$494,146	$318,074	$240,538	$244,624	$246,533
GEN. MERCHANDISE	$639,910	$664,881	$479,808	$455,505	$462,737	$530,695
FOOD STORES	$1,279,802	$1,325,270	$968,806	$658,989	$620,540	$679,105
AUTO SERVICE	$405,029	$418,102	$328,567	$271,100	$284,790	$320,920
APPAREL	$179,816	$160,994	$128,210	$112,295	$105,631	$112,635
FURNITURE	$286,532	$247,605	$177,235	$126,422	$113,298	$121,664
RESTAURANTS	$731,590	$735,491	$565,932	$523,608	$549,429	$604,381
MISC. STORES	$491,700	$478,638	$362,063	$625,697	$631,591	$740,551
RETAIL TOTAL	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640	$3,356,484

Source: Wyoming Department of Revenue and Taxation

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
BLDG. & HARDWARE	$41,064	$59,924	$84,416	$85,650	$85,176	$72,895
GEN. MERCHANDISE	$61,096	$71,922	$55,276	$6,072	$13,364	$16,632
FOOD STORES	$49,257	$60,033	$98,852	$170,399	$206,905	$205,189
AUTO SERVICE	$47,534	$40,830	$38,232	$47,799	$73,683	$52,396
APPAREL	$5,796	$3,340	$6,178	$22,587	$23,021	$21,194
FURNITURE	$15,133	$18,885	$23,426	$27,832	$30,117	$20,162
RESTAURANTS	$60,569	$63,687	$71,944	$88,930	$103,066	$95,925
MISC. STORES	$42,302	$41,802	$44,326	$50,406	$57,688	$53,060
RETAIL TOTAL	$322,751	$360,425	$422,650	$499,675	$593,020	$537,453

RETAIL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
BLDG. & HARDWARE	$71,105	$82,125	$92,275	$91,100	$72,029	$72,357
GEN. MERCHANDISE	$15,895	$14,107	$19,737	$15,314	$13,325	$14,965
FOOD STORES	$188,962	$216,742	$242,452	$207,364	$175,627	$189,975
AUTO SERVICE	$29,129	$35,894	$73,287	$63,121	$33,291	$33,778
APPAREL	$20,791	$25,882	$36,979	$31,119	$24,606	$23,897
FURNITURE	$15,673	$12,921	$12,625	$7,344	$7,411	$8,901
RESTAURANTS	$98,865	$116,063	$150,465	$110,426	$91,332	$100,766
MISC. STORES	$69,086	$77,086	$105,792	$49,563	$38,209	$54,398
RETAIL TOTAL	$509,506	$580,820	$733,612	$575,351	$455,830	$499,037

Source: Wyoming Department of Revenue and Taxation

SWEETWATER *SWEETWATER*

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$261,712	$324,130	$364,722	$478,207	$451,504	$382,203
GEN. MERCHANDISE	$695,812	$756,432	$918,479	$968,179	$1,112,157	$1,028,988
FOOD STORES	$1,162,089	$1,416,705	$1,721,414	$1,995,253	$2,257,607	$2,228,551
AUTO SERVICE	$604,747	$719,282	$911,437	$1,081,109	$985,108	$837,361
APPAREL	$197,087	$256,986	$294,159	$354,872	$412,776	$429,884
FURNITURE	$223,156	$263,884	$306,413	$322,412	$319,577	$297,250
RESTAURANTS	$571,014	$670,812	$744,580	$891,406	$1,016,827	$895,074
MISC. STORES	$508,035	$700,789	$845,514	$1,178,473	$1,357,463	$1,179,580
RETAIL TOTAL	$4,223,653	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$362,124	$419,548	$429,817	$477,434	$325,374	$342,218
GEN. MERCHANDISE	$1,004,326	$1,067,197	$1,236,335	$1,072,265	$988,863	$1,015,209
FOOD STORES	$2,102,226	$2,186,892	$2,553,330	$2,450,084	$2,211,231	$2,206,971
AUTO SERVICE	$794,042	$815,918	$869,760	$816,198	$841,039	$780,541
APPAREL	$253,521	$305,893	$356,873	$287,442	$242,029	$252,368
FURNITURE	$285,831	$266,506	$324,202	$302,129	$285,970	$313,913
RESTAURANTS	$864,968	$927,755	$1,105,335	$969,098	$932,734	$894,172
MISC. STORES	$938,388	$939,491	$1,043,405	$700,233	$570,844	$587,627
RETAIL TOTAL	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084	$6,393,019

Source: Wyoming Department of Revenue and Taxation

TETON *TETON*

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$245,702	$283,388	$263,931	$309,855	$364,414	$352,428
GEN. MERCHANDISE	$309,283	$377,458	$329,104	$372,768	$434,517	$448,962
FOOD STORES	$339,774	$421,980	$449,012	$592,417	$697,936	$726,415
AUTO SERVICE	$118,427	$138,352	$149,172	$155,420	$185,051	$213,802
APPAREL	$53,051	$81,354	$95,963	$111,412	$127,451	$122,311
FURNITURE	$85,898	$96,388	$133,054	$126,410	$140,220	$113,622
RESTAURANTS	$499,288	$599,539	$622,728	$850,707	$900,411	$946,639
MISC. STORES	$444,792	$538,094	$577,144	$724,650	$894,688	$885,038
RETAIL TOTAL	$2,096,215	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$348,165	$295,473	$304,168	$379,933	$447,579	$634,202
GEN. MERCHANDISE	$484,275	$535,065	$605,534	$867,657	$642,215	$775,611
FOOD STORES	$729,946	$732,526	$832,783	$1,092,888	$949,439	$1,209,094
AUTO SERVICE	$186,090	$164,954	$160,529	$200,832	$209,184	$263,803
APPAREL	$166,881	$163,625	$244,680	$334,665	$334,902	$460,210
FURNITURE	$162,100	$121,804	$135,157	$157,412	$192,466	$244,603
RESTAURANTS	$1,031,876	$1,096,467	$1,116,154	$2,094,556	$1,896,743	$2,213,275
MISC. STORES	$896,112	$928,704	$1,018,120	$1,256,013	$1,125,707	$1,458,014
RETAIL TOTAL	$4,005,445	$4,038,618	$4,417,125	$6,383,956	$5,798,295	$7,258,812

Source: Wyoming Department of Revenue and Taxation

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83
BLDG. & HARDWARE	$79,231	$84,993	$121,524	$249,727	$384,976	$382,087
GEN. MERCHANDISE	$128,909	$161,695	$184,445	$218,869	$266,456	$292,457
FOOD STORES	$271,012	$349,320	$446,000	$591,834	$870,288	$1,202,630
AUTO SERVICE	$189,980	$219,344	$384,555	$634,332	$991,564	$659,448
APPAREL	$20,879	$22,539	$30,545	$61,928	$118,182	$148,146
FURNITURE	$968	$3,135	$3,866	$20,588	$31,460	$55,725
RESTAURANTS	$164,607	$175,971	$219,813	$346,921	$499,331	$561,523
MISC. STORES	$137,995	$182,789	$238,808	$359,258	$437,786	$427,320
RETAIL TOTAL	$993,581	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336

RETAIL SECTOR	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88	FISCAL 89
BLDG. & HARDWARE	$364,450	$352,328	$252,233	$142,286	$163,990	$139,101
GEN. MERCHANDISE	$268,271	$272,599	$400,063	$370,471	$332,488	$351,517
FOOD STORES	$1,235,073	$1,199,954	$1,173,794	$1,120,933	$995,208	$968,662
AUTO SERVICE	$539,326	$527,354	$488,146	$389,219	$364,788	$368,560
APPAREL	$122,365	$137,795	$127,390	$113,326	$112,077	$111,364
FURNITURE	$51,265	$49,388	$117,607	$50,091	$39,884	$21,379
RESTAURANTS	$527,402	$526,184	$437,733	$414,420	$405,472	$388,226
MISC. STORES	$399,584	$517,966	$438,913	$918,812	$288,434	$242,326
RETAIL TOTAL	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341	$2,591,135

Source: Wyoming Department of Revenue and Taxation

WASHAKIE

RETAIL SALES TAX COLLECTIONS

WASHAKIE

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$190,836	$250,939	$269,918	$309,821	$305,416	$226,013
GEN. MERCHANDISE	$146,063	$170,193	$171,406	$190,549	$207,238	$212,118
FOOD STORES	$206,432	$245,493	$265,736	$308,725	$332,063	$319,542
AUTO SERVICE	$86,759	$137,825	$199,003	$287,202	$198,622	$113,607
APPAREL	$41,217	$40,691	$44,043	$48,949	$52,057	$51,622
FURNITURE	$22,166	$27,191	$39,819	$74,878	$75,384	$65,859
RESTAURANTS	$86,131	$98,301	$112,944	$102,201	$101,409	$97,783
MISC. STORES	$96,166	$107,344	$128,760	$158,108	$186,326	$178,818
RETAIL TOTAL	$875,771	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$254,813	$248,576	$214,357	$165,198	$184,766	$172,484
GEN. MERCHANDISE	$200,261	$215,129	$207,369	$187,552	$174,574	$183,530
FOOD STORES	$332,008	$323,024	$330,947	$342,890	$300,576	$301,838
AUTO SERVICE	$123,212	$116,461	$118,642	$92,778	$97,000	$100,636
APPAREL	$49,595	$46,089	$42,542	$38,031	$38,618	$37,515
FURNITURE	$57,513	$44,842	$44,645	$34,945	$14,962	$12,836
RESTAURANTS	$99,663	$106,823	$110,552	$115,581	$117,897	$107,319
MISC. STORES	$177,794	$169,456	$158,488	$127,061	$112,961	$114,156
RETAIL TOTAL	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354	$1,030,314

Source: Wyoming Department of Revenue and Taxation

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$73,016	$94,741	$105,005	$103,435	$88,621	$89,258
GEN. MERCHANDISE	$100,668	$120,862	$116,042	$121,439	$138,556	$131,980
FOOD STORES	$213,217	$256,642	$284,539	$312,171	$340,828	$346,864
AUTO SERVICE	$123,598	$174,959	$157,578	$162,070	$207,097	$174,363
APPAREL	$22,299	$24,563	$29,424	$25,227	$22,634	$19,642
FURNITURE	$9,185	$12,397	$13,032	$19,030	$23,967	$22,418
RESTAURANTS	$94,290	$101,781	$98,242	$115,907	$117,995	$121,268
MISC. STORES	$87,270	$108,728	$108,660	$152,413	$158,410	$156,587
RETAIL TOTAL	$723,542	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$85,353	$75,160	$71,128	$58,788	$60,270	$51,450
GEN. MERCHANDISE	$139,143	$143,738	$139,825	$115,960	$115,889	$119,901
FOOD STORES	$359,708	$358,368	$359,434	$348,866	$327,478	$321,079
AUTO SERVICE	$172,194	$153,122	$140,411	$102,371	$105,796	$103,784
APPAREL	$20,308	$17,304	$8,120	$7,270	$8,739	$8,808
FURNITURE	$20,026	$23,054	$19,572	$13,587	$11,028	$11,553
RESTAURANTS	$117,891	$110,662	$104,189	$100,013	$96,829	$101,308
MISC. STORES	$162,203	$151,311	$135,093	$116,112	$116,872	$126,918
RETAIL TOTAL	$1,076,826	$1,032,719	$977,772	$862,967	$842,901	$844,801

Source: Wyoming Department of Revenue and Taxation

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	*FISCAL 78*	*FISCAL 79*	*FISCAL 80*	*FISCAL 81*	*FISCAL 82*	*FISCAL 83*
BLDG. & HARDWARE	$440,128	$510,022	$548,142	$602,702	$664,227	$531,791
GEN. MERCHANDISE	$96,443	$133,361	$166,129	$221,055	$314,208	$271,800
FOOD STORES	$34,348	$45,701	$55,133	$69,868	$91,493	$113,134
AUTO SERVICE	$110,296	$142,026	$198,228	$349,943	$299,414	$334,625
APPAREL	$8,035	$10,824	$13,777	$18,933	$14,115	$12,109
FURNITURE	$146,511	$189,429	$189,456	$229,185	$232,597	$198,388
RESTAURANTS	$5,000	$15,168	$24,517	$20,222	$47,783	$19,374
MISC. STORES	$204,793	$295,226	$392,771	$599,466	$573,056	$433,980
RETAIL TOTAL	$1,045,555	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201

RETAIL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
BLDG. & HARDWARE	$371,185	$387,815	$377,890	$231,265	$216,577	$155,158
GEN. MERCHANDISE	$245,380	$245,984	$323,879	$521,511	$188,517	$268,269
FOOD STORES	$161,906	$177,918	$301,912	$314,652	$360,181	$441,900
AUTO SERVICE	$123,529	$153,336	$162,222	$111,673	$112,060	$158,057
APPAREL	$10,136	$9,578	$19,025	$25,021	$14,734	$18,978
FURNITURE	$133,020	$187,817	$211,284	$528,250	$398,720	$419,598
RESTAURANTS	$36,388	$29,598	$33,621	$9,996	$8,170	$1,048
MISC. STORES	$577,421	$507,138	$488,858	$325,187	$377,736	$625,763
RETAIL TOTAL	$1,658,965	$1,699,184	$1,918,691	$2,067,555	$1,676,695	$2,086,771

Source: Wyoming Department of Revenue and Taxation

SECTION IV

USE TAX COLLECTIONS

STATE AND COUNTY
SUMMARY TABLES AND GRAPHS

SUMMARY OF USE TAX COLLECTIONS

Total state use tax collections over the past six years are displayed in this section of the report. Figure 7 shows the total use tax collected over the prior six years. Although not exhibited in this graph, use tax collections peaked in 1982 at a level of $58.7 million. The growth rates over the past 10 years can be found in Table 22 and Figure 8. Only the 3 percent use tax collections were used for growth comparison. Therefore, the totals used in Table 22 and Figure 8 do not include any 1 percent county optional or 1 percent capital facilities tax. Beginning in FY 1983, use tax collections declined annually until FY 1986. Major construction during FY 1986 helped to boost use tax collections 31 percent over the FY 1985 level to $44.6 million. By FY 1987, most of the major construction projects had been completed or were postponed due to a struggling economy. The FY 1987 use tax total fell $16.7 million, or 37.4 percent from year earlier collections, to a total of $27.9 million. Use tax collections in FY 1988 continued to decline, again due to absence of large scale construction and related transportation activity. At $25.5 million, collections in 5 of the 9 industrial sectors were 8.4 percent below previous year levels.

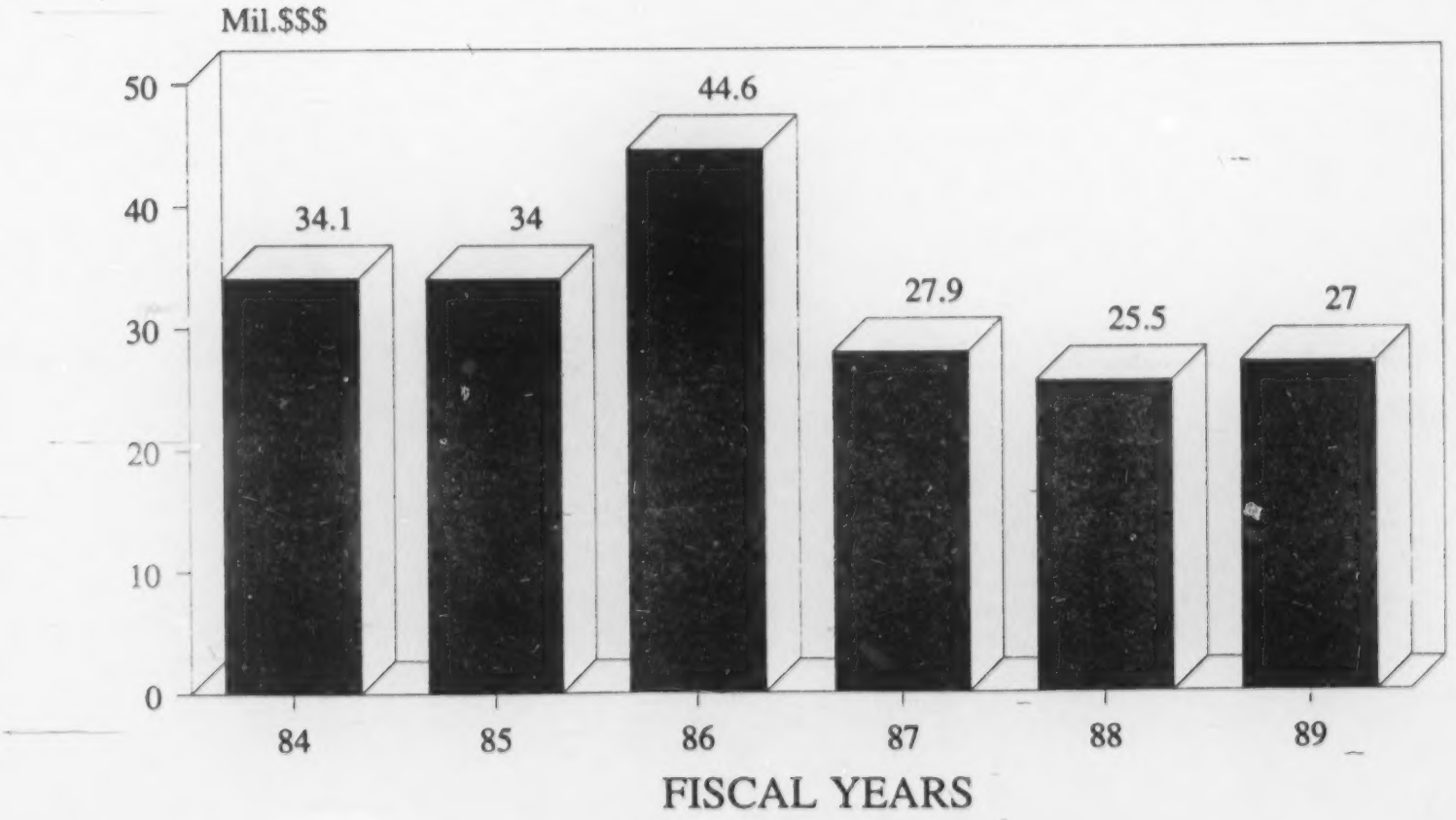
Use tax collections during FY 1989 improved nearly 6 percent from FY 1988, to $27,019,571. Collections in 6 of the 9 industrial sectors (Wholesale and Retail Trade were combined) were above year earlier levels. Table 19 displays the data that were graphed in Figure 7, along with the total use tax collections from each county. Table 20 provides the percentage change from year to year in total use tax collections, at both the state and county levels.

Figure 7

TOTAL USE TAX COLLECTIONS

WYOMING

FY 1984 THROUGH FY 1989



Source: Dept. of Revenue and Taxation

Table 19

USE TAX COLLECTIONS BY COUNTY

TOTAL *TOTAL*

	FY 1984	*FY 1985*	*FY 1986*	*FY 1987*	*FY 1988*	*FY 1989*
ALBANY	$566,882	$492,292	$407,185	$528,430	$970,767	$897,110
BIG HORN	$316,640	$257,364	$231,573	$182,342	$211,743	$191,859
CAMPBELL	$4,870,987	$5,167,251	$3,914,179	$3,280,334	$4,196,112	$4,152,088
CARBON	$1,001,853	$1,139,154	$1,245,711	$1,271,131	$1,450,800	$1,665,018
CONVERSE	$710,372	$599,692	$566,717	$377,532	$887,022	$990,153
CROOK	$349,738	$376,716	$257,475	$339,045	$319,202	$444,470
FREMONT	$1,377,888	$501,349	$450,290	$327,168	$396,143	$379,824
GOSHEN	$445,563	$532,857	$325,584	$291,264	$310,011	$433,272
HOT SPRINGS	$114,114	$140,060	$150,561	$67,955	$92,821	$89,624
JOHNSON	$145,255	$151,544	$142,006	$80,451	$117,836	$170,229
LARAMIE	$1,970,833	$2,463,039	$2,601,549	$3,014,226	$2,867,945	$2,591,222
LINCOLN	$1,401,251	$2,766,749	$9,929,891	$1,339,414	$1,047,977	$1,072,841
NATRONA	$2,420,969	$1,930,036	$1,740,854	$1,113,252	$1,401,229	$1,500,161
NIOBRARA	$368,047	$324,191	$390,310	$78,154	$65,108	$53,282
PARK	$782,246	$727,677	$739,893	$500,339	$522,007	$686,471
PLATTE	$537,852	$473,008	$275,835	$427,761	$318,649	$330,258
SHERIDAN	$1,079,038	$734,046	$373,805	$262,480	$319,553	$358,272
SUBLETTE	$184,780	$505,157	$6,268,508	$1,349,055	$355,171	$155,411
SWEETWATER	$2,980,584	$3,275,967	$6,218,791	$4,552,596	$3,332,581	$4,164,481
TETON	$429,571	$508,455	$578,565	$812,930	$1,015,266	$1,050,913
UINTA	$2,110,876	$2,309,839	$1,854,413	$3,920,115	$1,378,950	$1,727,836
WASHAKIE	$226,166	$222,927	$212,724	$220,456	$188,223	$211,923
WESTON	$337,890	$271,380	$297,953	$195,739	$279,093	$325,887
OUT OF STATE	$9,406,992	$8,155,590	$5,402,274	$3,367,653	$3,503,587	$3,376,966
STATE OF WYOMING	$34,136,409	$34,026,366	$44,576,670	$27,899,860	$25,547,796	$27,019,571

Source: Wyoming Department of Revenue and Taxation

Table 20

ANNUAL PERCENTAGE CHANGE IN TOTAL USE TAX COLLECTIONS

	FY83-FY84	*FY84-FY85*	*FY85-FY86*	*FY86-FY87*	*FY87-FY88*	*FY88-FY89*
ALBANY	-8.86%	-13.16%	-17.29%	29.78%	83.71%	-7.59%
BIG HORN	57.08%	-18.72%	-10.02%	-21.26%	16.12%	-9.39%
CAMPBELL	19.48%	6.08%	-24.25%	-16.19%	27.92%	-1.05%
CARBON	-29.56%	13.70%	9.35%	2.04%	14.13%	14.77%
CONVERSE	12.65%	-15.58%	-5.50%	-33.38%	134.95%	11.63%
CROOK	22.12%	7.71%	-31.65%	31.68%	-5.85%	39.24%
FREMONT	125.29%	-63.61%	-10.18%	-27.34%	21.08%	-4.12%
GOSHEN	96.70%	19.59%	-38.90%	-10.54%	6.44%	39.76%
HOT SPRINGS	-15.34%	22.74%	7.50%	-54.87%	36.59%	-3.44%
JOHNSON	36.47%	4.33%	-6.29%	-43.35%	46.47%	44.46%
LARAMIE	24.15%	24.97%	5.62%	15.86%	-4.85%	-9.65%
LINCOLN	22.07%	97.45%	258.90%	-86.51%	-21.76%	2.37%
NATRONA	2.96%	-20.28%	-9.80%	-36.05%	25.87%	7.06%
NIOBRARA	607.54%	-11.92%	20.40%	-79.98%	-16.69%	-18.16%
PARK	6.34%	-6.98%	1.68%	-32.38%	4.33%	31.51%
PLATTE	-52.87%	-12.06%	-41.68%	55.08%	-25.51%	3.64%
SHERIDAN	55.28%	-31.97%	-49.08%	-29.78%	21.74%	12.12%
SUBLETTE	58.36%	173.38%	1140.90%	-78.48%	-73.67%	-56.24%
SWEETWATER	-46.11%	9.91%	89.83%	-26.79%	-26.80%	24.96%
TETON	1.20%	18.36%	13.79%	40.51%	24.89%	3.51%
UINTA	-33.41%	9.43%	-19.72%	111.39%	-64.82%	25.30%
WASHAKIE	35.67%	-1.43%	-4.58%	3.63%	-14.62%	12.59%
WESTON	9.52%	-19.68%	9.79%	-34.31%	42.58%	16.77%
OUT OF STATE	-55.77%	-13.30%	-33.76%	-37.66%	4.04%	-3.61%
STATE OF WYOMING	-27.39%	-0.32%	31.01%	-37.41%	-8.43%	5.76%

Table 21

COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

	FISCAL 84	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
ALBANY	2%	1%	1%	2%	4%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	14%	15%	9%	12%	16%	15%
CARBON	3%	3%	3%	5%	6%	6%
CONVERSE	2%	2%	1%	1%	3%	4%
CROOK	1%	1%	1%	1%	1%	2%
FREMONT	4%	1%	1%	1%	2%	1%
GOSHEN	1%	2%	1%	1%	1%	2%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	0%	0%	1%
LARAMIE	6%	7%	6%	11%	11%	10%
LINCOLN	4%	8%	22%	5%	4%	4%
NATRONA	7%	6%	4%	4%	5%	6%
NIOBRARA	1%	1%	1%	0%	0%	0%
PARK	2%	2%	2%	2%	2%	3%
PLATTE	2%	1%	1%	2%	1%	1%
SHERIDAN	3%	2%	1%	1%	1%	1%
SUBLETTE	1%	1%	14%	5%	1%	1%
SWEETWATER	9%	10%	14%	16%	13%	15%
TETON	1%	1%	1%	3%	4%	4%
UINTA	6%	7%	4%	14%	5%	6%
WASHAKIE	1%	1%	0%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE	28%	24%	12%	12%	14%	12%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

Table 22

3% USE TAX COLLECTIONS * ANNUAL GROWTH RATES
FISCAL YEAR 1980 THROUGH FISCAL YEAR 1989

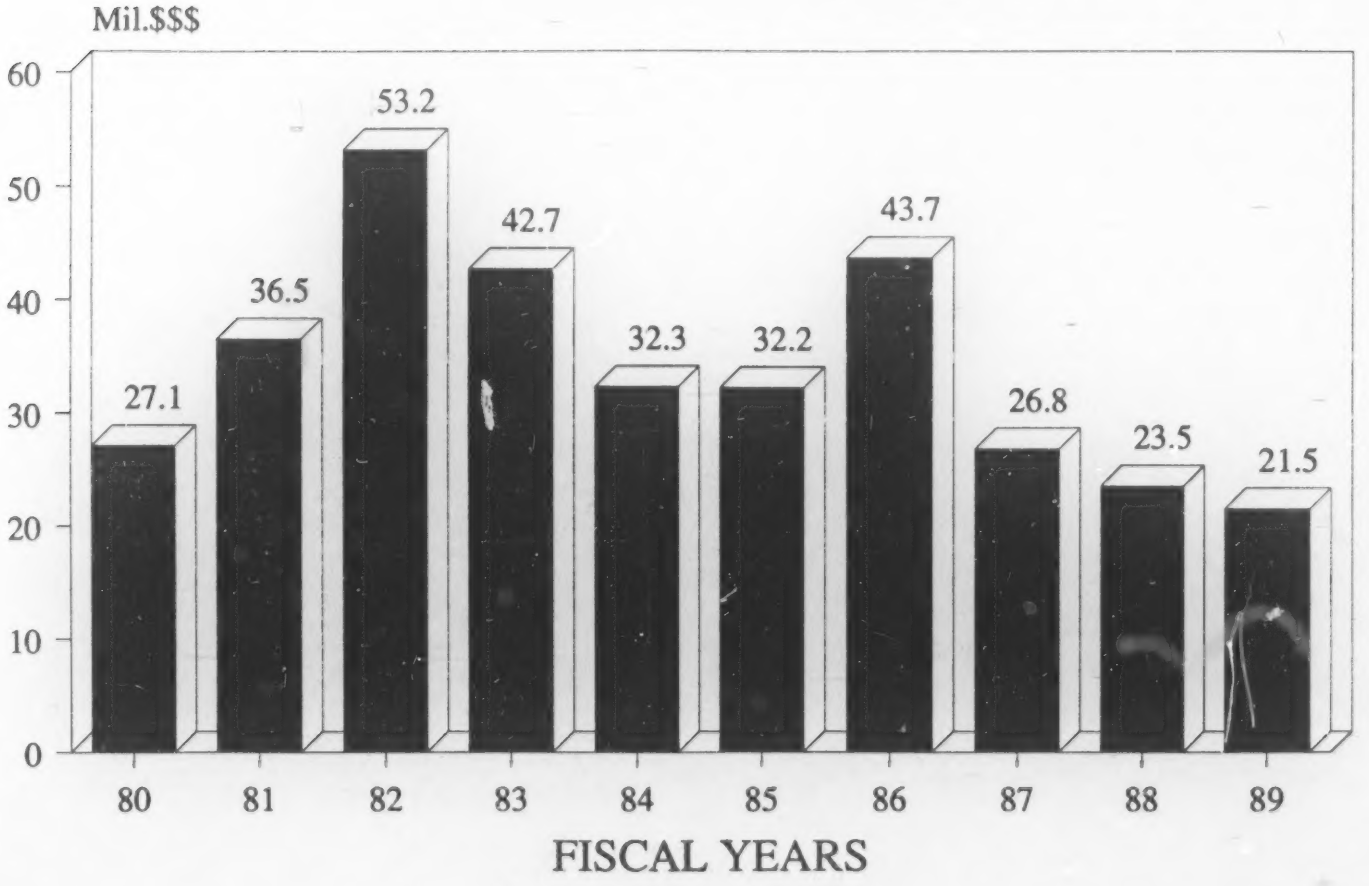
	3% USE TAX	*% ANNUAL GROWTH*
FISCAL 1980	$27,117,734	-1.33%
FISCAL 1981	$36,511,245	34.64%
FISCAL 1982	$53,166,495	45.62%
FISCAL 1983	$42,677,686	-19.73%
FISCAL 1984	$32,271,689	-24.38%
FISCAL 1985	$32,187,436	-0.26%
FISCAL 1986	$43,738,341	35.89%
FISCAL 1987	$26,800,274	-38.73%
FISCAL 1988	$23,535,766	-12.18%
FISCAL 1989	$21,474,320	-8.76%

* Totals do not include any 1% county optional or 1% capital facilities tax.

Figure 8

3% USE TAX COLLECTIONS

FY 1980 THROUGH FY 1989



Does not include any optional taxes.

SECTION V

USE TAX COLLECTIONS

STATE AND COUNTY
BY MAJOR INDUSTRIAL SECTOR

USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTOR

This section is comprised of the state and county use tax collections by major industrial sector. Definitions for each sector can be found in the glossary.

State use tax collections increased almost 6 percent from FY 1988 to FY 1989. The Transportation sector (45.6%) realized the largest gain in use tax collections from FY 1988. The other sectors showing increases were the Finance sector (12.1%), Mining sector (5.6%), Wholesale and Retail Trade sector (3.6%), Construction sector (3.2%), and the Public Administration sector (1.1%). Three sectors experienced a decline, the Service (-46.6%), Manufacturing (-24.3%), and Agriculture sectors (-16.7%).

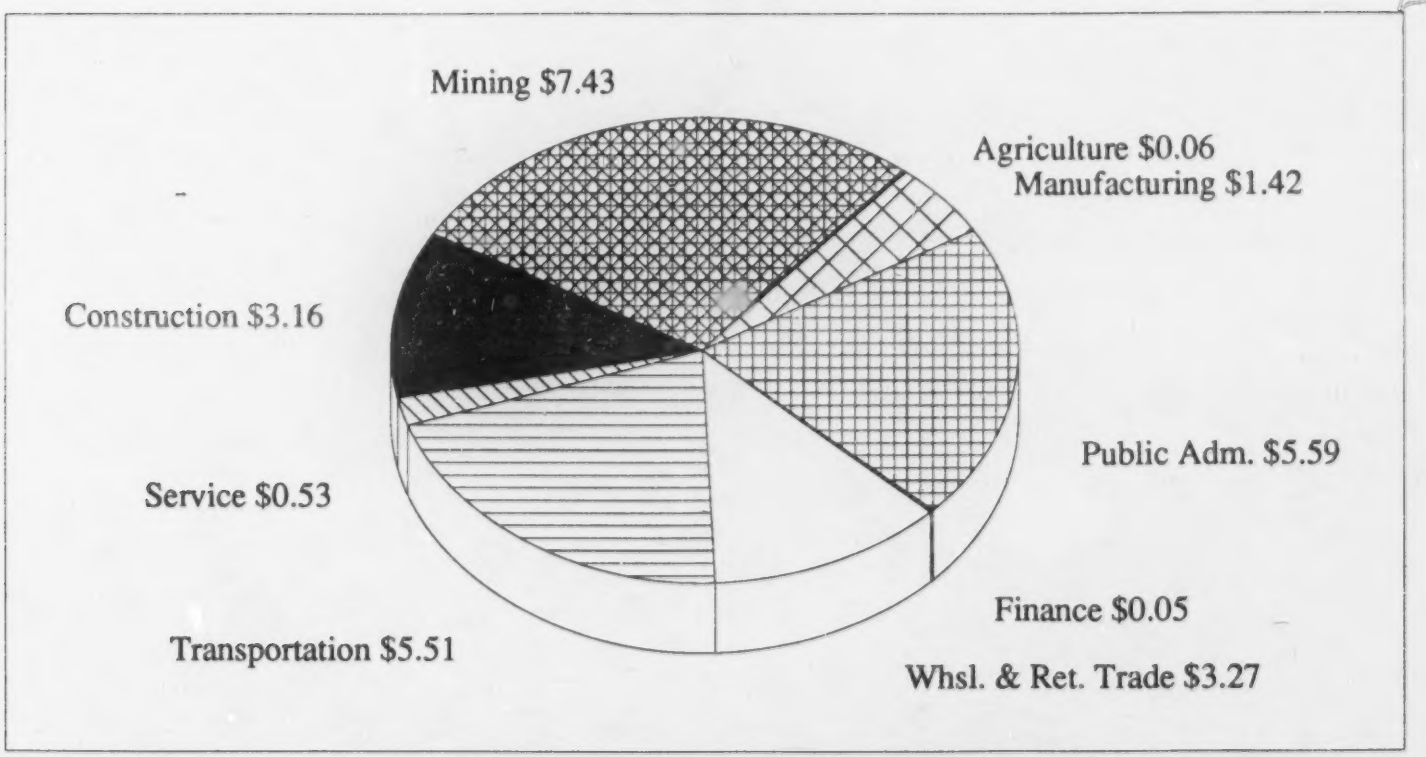
Figure 9 displays each of the industrial sector's contribution, and the relative importance of each sector to the total.

Figure 9

USE TAX COLLECTIONS

By Major Industrial Sectors
Fiscal Year 1989

(Million $$$)



TOTAL FY 89 = $27.0 Million

Source: Dept. of Revenue and Taxation

USE TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$84,890	$98,111	$74,988	$70,027	$77,868	$64,842
MINING	$9,251,047	$10,471,809	$21,889,789	$7,094,328	$7,029,426	$7,426,551
CONSTRUCTION	$3,968,750	$3,784,430	$4,792,649	$4,844,582	$3,058,842	$3,157,099
MANUFACTURING	$2,571,010	$1,946,272	$1,522,434	$980,610	$1,873,984	$1,418,206
TRANSPORTATION	$4,773,187	$4,844,878	$4,775,760	$6,206,820	$3,786,810	$5,513,209
WHSL. & RET. TRADE	$7,498,082	$6,531,036	$4,589,410	$3,450,718	$3,157,859	$3,272,806
FINANCE	$57,642	$54,296	$49,432	$45,150	$44,842	$50,274
SERVICE	$1,111,482	$1,087,529	$1,729,768	$654,669	$986,809	$527,129
PUBLIC ADM	$4,820,309	$5,207,997	$5,152,400	$4,552,946	$5,531,368	$5,589,454
TOTAL	$34,136,409	$34,026,366	$44,576,670	$27,899,860	$25,547,796	$27,019,571

ALBANY

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$396	$749	$372	$366	$633	$973
MINING	$3,138	$4,233	$6,071	$85	$0	$0
CONSTRUCTION	$182,697	$99,321	$46,142	$50,128	$114,054	$182,184
MANUFACTURING	$29,401	$27,260	$19,740	$79,575	$312,670	$133,922
TRANSPORTATION	$84,279	$124,506	$112,115	$98,103	$135,709	$219,498
WHSL. & RET. TRADE	$75,692	$50,342	$44,379	$46,856	$43,942	$47,540
FINANCE	$979	$910	$1,806	$777	$1,056	$1,340
SERVICE	$25,980	$15,457	$14,455	$26,949	$19,848	$17,208
PUBLIC ADM	$164,317	$169,565	$162,102	$225,576	$342,860	$294,445
TOTAL	$566,882	$492,292	$407,185	$528,430	$970,767	$897,110

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

BIG HORN — *BIG HORN*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$4,152	$5,309	$7,561	$3,738	$8,075	$364
MINING	$123,081	$54,973	$48,332	$15,823	$18,224	$11,360
CONSTRUCTION	$46,932	$29,827	$29,499	$44,592	$16,259	$10,007
MANUFACTURING	$11,977	$9,559	$22,767	$29,074	$47,429	$37,273
TRANSPORTATION	$13,076	$47,901	$18,483	$10,781	$14,643	$14,565
WHSL. & RET. TRADE	$30,150	$22,888	$16,596	$12,009	$9,628	$10,941
FINANCE	$0	$0	$0	$0	$0	$892
SERVICE	$260	$95	$517	$2,265	$1,315	$872
PUBLIC ADM	$87,007	$86,808	$87,815	$64,052	$96,172	$105,585
TOTAL	$316,640	$257,364	$231,573	$182,342	$211,743	$191,859

CAMPBELL — *CAMPBELL*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,316	$1,170	$2,184	$973	$773	$732
MINING	$3,468,849	$3,553,371	$1,966,558	$2,173,915	$2,604,221	$2,977,176
CONSTRUCTION	$202,957	$281,818	$522,422	$481,903	$491,083	$361,673
MANUFACTURING	$239,336	$252,694	$62,934	$26,532	$440,586	$78,345
TRANSPORTATION	$155,041	$230,122	$605,836	$120,775	$67,924	$188,750
WHSL. & RET. TRADE	$266,788	$229,909	$264,148	$107,131	$102,608	$94,103
FINANCE	$176	$95	$711	$483	$234	$1,319
SERVICE	$57,167	$48,756	$20,129	$6,033	$38,953	$9,320
PUBLIC ADM	$478,351	$569,308	$469,248	$362,575	$449,731	$440,669
TOTAL	$4,870,987	$5,167,251	$3,914,179	$3,280,334	$4,196,112	$4,152,088

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

CARBON *CARBON*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$0	$184	$3,614	$159	$19	$32
MINING	$470,977	$500,294	$195,143	$51,310	$48,149	$140,911
CONSTRUCTION	$100,435	$67,588	$116,784	$56,648	$69,707	$119,580
MANUFACTURING	$9,999	$10,601	$20,187	$5,359	$28,872	$85,976
TRANSPORTATION	$105,716	$194,459	$487,142	$849,302	$657,971	$1,004,014
WHSL. & RET. TRADE	$94,034	$137,351	$233,024	$89,583	$143,200	$103,059
FINANCE	$265	$1,944	$5,288	$470	$593	$1,378
SERVICE	$4,360	$2,212	$3,394	$2,394	$336,626	$37,496
PUBLIC ADM	$216,060	$224,515	$181,131	$167,663	$165,663	$172,574
TOTAL	$1,001,853	$1,139,154	$1,245,711	$1,271,131	$1,450,800	$1,665,018

CONVERSE *CONVERSE*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$903	$1,874	$1,299	$1,079	$976	$1,165
MINING	$196,653	$71,256	$147,671	$117,382	$469,870	$478,274
CONSTRUCTION	$91,084	$12,119	$80,746	$12,482	$109,965	$8,793
MANUFACTURING	$2,241	$3,709	$1,544	$480	$7,254	$5,723
TRANSPORTATION	$226,414	$239,488	$223,661	$165,193	$200,215	$398,255
WHSL. & RET. TRADE	$101,462	$58,295	$29,308	$16,203	$20,811	$23,372
FINANCE	$795	$789	$337	$62	$52	$116
SERVICE	$2,599	$3,867	$3,272	$3,407	$3,204	$1,888
PUBLIC ADM	$88,216	$99,287	$78,873	$61,232	$74,676	$72,567
TOTAL	$710,372	$599,692	$566,717	$377,532	$887,022	$990,153

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

CROOK *CROOK*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$240	$1,429	$9	$9,499	$1,613	$738
MINING	$0	$0	$299	$368	$1,788	$6,514
CONSTRUCTION	$85,393	$75,718	$59,566	$145,940	$124,677	$151,943
MANUFACTURING	$43,873	$7,761	$1,981	$3,621	$5,086	$8,338
TRANSPORTATION	$22,849	$23,735	$33,931	$14,155	$9,304	$11,138
WHSL. & RET. TRADE	$28,170	$23,875	$26,981	$26,801	$16,436	$101,622
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$25,220	$628	$124	$234	$227	$266
PUBLIC ADM	$143,987	$162,293	$134,578	$138,397	$160,072	$163,912
TOTAL	$349,738	$376,716	$257,475	$339,045	$319,202	$444,470

FREMONT *FREMONT*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$3,927	$1,209	$512	$2,273	$725	$2,044
MINING	$201,654	$146,217	$137,147	$38,422	$58,834	$14,943
CONSTRUCTION	$123,562	$68,689	$67,045	$46,154	$50,374	$90,205
MANUFACTURING	$709,915	$8,848	$6,819	$10,152	$11,195	$5,681
TRANSPORTATION	$36,120	$33,219	$22,216	$15,582	$23,149	$18,080
WHSL. & RET. TRADE	$156,745	$109,340	$95,779	$54,409	$59,615	$40,065
FINANCE	$1,808	$1,708	$725	$1,319	$5,456	$4,364
SERVICE	$15,742	$3,810	$1,038	$10,235	$29,757	$15,085
PUBLIC ADM	$128,408	$128,303	$119,005	$148,612	$157,038	$189,356
TOTAL	$1,377,888	$501,349	$450,290	$327,168	$396,143	$379,824

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

GOSHEN *GOSHEN*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$9,480	$5,389	$4,008	$5,346	$5,337	$6,690
MINING	$0	$0	$657	$0	$0	$0
CONSTRUCTION	$18,936	$57,197	$70,287	$28,841	$47,489	$34,442
MANUFACTURING	$34,965	$89,160	$35,952	$30,729	$28,577	$94,193
TRANSPORTATION	$186,062	$179,248	$40,659	$48,190	$37,318	$54,252
WHSL. & RET. TRADE	$36,130	$22,361	$13,384	$19,370	$6,098	$5,686
FINANCE	$1,962	$2,658	$865	$1,191	$330	$331
SERVICE	$875	$3,891	$1,481	$587	$817	$428
PUBLIC ADM	$157,149	$172,947	$158,285	$157,002	$184,046	$237,251
TOTAL	$445,563	$532,857	$325,584	$291,264	$310,011	$433,272

HOT SPRINGS *HOT SPRINGS*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$82	$0	$77	$0	$0	$0
MINING	$1,436	$8,713	$26,834	$6,181	$15,447	$10,114
CONSTRUCTION	$8,546	$22,486	$19,044	$4,942	$2,511	$2,114
MANUFACTURING	$9	$523	$70	$8	$41	$1,917
TRANSPORTATION	$5,945	$14,880	$23,953	$1,907	$4,254	$7,532
WHSL. & RET. TRADE	$14,107	$15,264	$20,104	$8,161	$11,592	$9,065
FINANCE	$8	$54	$33	$42	$37	$32
SERVICE	$713	$673	$531	$318	$573	$142
PUBLIC ADM	$83,263	$77,461	$59,908	$46,389	$58,367	$58,706
TOTAL	$114,114	$140,060	$150,561	$67,955	$92,821	$89,624

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

JOHNSON *JOHNSON*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$831	$961	$877	$924	$940	$1,190
MINING	$10	$37	$1,258	$2,762	$952	$1,240
CONSTRUCTION	$11,580	$1,100	$13,792	$3,685	$3,035	$14,512
MANUFACTURING	$3,636	$4,907	$4,847	$4,141	$17,191	$10,954
TRANSPORTATION	$9,087	$19,899	$6,626	$852	$2,321	$3,590
WHSL. & RET. TRADE	$64,499	$65,980	$60,830	$17,455	$16,628	$44,180
FINANCE	$0	$0	$0	$0	$0	$16
SERVICE	$366	$496	$306	$1,365	$1,372	$237
PUBLIC ADM	$55,240	$58,158	$53,463	$49,256	$75,398	$94,310
TOTAL	$145,255	$151,544	$142,006	$80,451	$117,836	$170,229

LARAMIE *LARAMIE*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$10,291	$7,947	$14,247	$19,289	$27,421	$22,295
MINING	$0	$91	$0	$147	$1,524	$2,513
CONSTRUCTION	$531,107	$747,635	$769,688	$942,579	$672,831	$492,515
MANUFACTURING	$145,738	$213,780	$292,347	$318,807	$208,018	$342,996
TRANSPORTATION	$313,316	$371,083	$398,473	$508,027	$521,555	$617,389
WHSL. & RET. TRADE	$292,383	$399,523	$177,341	$253,124	$222,131	$221,847
FINANCE	$5,947	$9,665	$12,616	$17,448	$10,655	$11,337
SERVICE	$44,902	$60,569	$53,528	$73,573	$55,236	$58,701
PUBLIC ADM	$627,142	$652,739	$857,577	$881,212	$1,148,573	$821,630
TOTAL	$1,970,833	$2,463,039	$2,601,549	$3,014,226	$2,867,945	$2,591,222

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

LINCOLN *LINCOLN*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$3,755	$1,461	$3,803	$1,485	$1,064	$544
MINING	$316,571	$1,979,785	$9,127,449	$636,886	$567,350	$577,253
CONSTRUCTION	$130,264	$50,022	$83,795	$85,934	$12,364	$31,306
MANUFACTURING	$1,663	$63,439	$62,693	$37,361	$3,421	$4,886
TRANSPORTATION	$353,595	$329,384	$332,101	$356,300	$184,624	$197,027
WHSL. & RET. TRADE	$356,617	$82,532	$64,409	$24,516	$56,860	$34,573
FINANCE	$8,424	$1,980	$553	$1,558	$1,412	$1,214
SERVICE	$2,854	$6,205	$6,989	$7,091	$5,311	$4,333
PUBLIC ADM	$227,501	$251,935	$248,091	$188,270	$215,572	$221,704
TOTAL	$1,401,251	$2,766,749	$9,929,891	$1,339,414	$1,047,977	$1,072,841

NATRONA *NATRONA*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,909	$18,039	$3,144	$2,206	$2,757	$3,007
MINING	$282,654	$278,709	$270,510	$74,023	$209,129	$134,364
CONSTRUCTION	$234,202	$204,927	$257,903	$212,171	$256,467	$199,405
MANUFACTURING	$184,210	$94,321	$138,697	$67,283	$73,414	$134,599
TRANSPORTATION	$227,670	$173,839	$147,719	$149,987	$202,944	$390,314
WHSL. & RET. TRADE	$783,093	$543,134	$373,786	$277,897	$169,208	$160,805
FINANCE	$9,405	$9,376	$11,883	$5,865	$14,368	$13,289
SERVICE	$241,488	$95,866	$62,356	$50,152	$67,617	$34,925
PUBLIC ADM	$455,328	$511,818	$474,849	$273,655	$405,327	$429,454
TOTAL	$2,420,969	$1,930,036	$1,740,854	$1,113,252	$1,401,229	$1,500,161

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

NIOBRARA

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$24	$0	$0	$0	$0	$0
MINING	$5,072	$532	$455	$383	$1,575	$483
CONSTRUCTION	$63,644	$98,613	$174,110	$1,105	$7,369	$19
MANUFACTURING	$0	$5,744	$99,118	$2,698	$328	$1,396
TRANSPORTATION	$245,084	$162,092	$30,353	$39,907	$18,038	$15,886
WHSL. & RET. TRADE	$9,155	$15,782	$57,392	$10,944	$4,748	$870
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$358	$2	$489	$51	$181	$42
PUBLIC ADM	$44,706	$41,426	$28,387	$23,060	$32,859	$34,586
TOTAL	$368,047	$324,191	$390,310	$78,154	$65,108	$53,282

PARK

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$2,315	$1,428	$2,043	$2,172	$1,410	$368
MINING	$231,861	$159,393	$241,344	$91,589	$91,866	$82,272
CONSTRUCTION	$139,804	$157,343	$139,935	$128,101	$74,926	$251,144
MANUFACTURING	$27,398	$15,701	$2,709	$8,525	$6,009	$13.043
TRANSPORTATION	$28,978	$33,084	$19,278	$14,140	$13,475	$25,462
WHSL. & RET. TRADE	$112,128	$103,098	$104,045	$60,325	$45,479	$38,612
FINANCE	$1,642	$1,135	$1,141	$1,086	$1,194	$3,607
SERVICE	$34,875	$54,496	$4,402	$12,130	$6,083	$2,362
PUBLIC ADM	$203,241	$201,994	$224,992	$182,263	$281,565	$269,601
TOTAL	$782,246	$727,677	$739,893	$500,339	$522,007	$686,471

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$4,942	$2,753	$3,510	$4,007	$7,525	$3,001
MINING	$4,251	$15,918	$1,192	$752	$311	$362
CONSTRUCTION	$98,218	$200,884	$10,416	$17,139	$9,914	$8,817
MANUFACTURING	$93,654	$80,264	$118,246	$94,311	$139,475	$204,516
TRANSPORTATION	$270,722	$108,370	$67,798	$220,213	$87,744	$33,295
WHSL. & RET. TRADE	$9,650	$10,580	$16,523	$28,124	$7,744	$5,981
FINANCE	$0	$0	$220	$0	$0	$0
SERVICE	$845	$338	$785	$658	$866	$1,234
PUBLIC ADM	$55,563	$53,898	$57,140	$62,550	$65,071	$73,053
TOTAL	$537,852	$473,008	$275,835	$427,761	$318,649	$330,258

SHERIDAN

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$3,721	$2,465	$4,558	$2,203	$2,037	$2,690
MINING	$167,665	$129,795	$49,635	$28,711	$17,624	$30,114
CONSTRUCTION	$221,218	$196,336	$35,656	$42,060	$54,263	$52,791
MANUFACTURING	$21,066	$7,527	$43,324	$14,121	$22,908	$23,696
TRANSPORTATION	$407,899	$160,363	$56,939	$18,862	$35,677	$31,195
WHSL. & RET. TRADE	$68,156	$47,559	$48,652	$18,220	$21,944	$21,344
FINANCE	$3,537	$2,605	$2,085	$4,870	$927	$1,410
SERVICE	$14,488	$7,385	$3,614	$4,445	$4,926	$10,016
PUBLIC ADM	$171,281	$180,003	$129,336	$128,986	$159,248	$185,016
TOTAL	$1,079,038	$734,046	$373,805	$262,480	$319,553	$358,272

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

SUBLETTE *SUBLETTE*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$1,306	$1,197	$4,384	$716	$793	$874
MINING	$597	$329,731	$5,961,869	$1,177,562	$228,230	$45,279
CONSTRUCTION	$3,507	$6,055	$115,301	$52,092	$27,532	($365)
MANUFACTURING	$6	$300	$3,562	$37	$7,027	$2,163
TRANSPORTATION	$23,419	$40,834	$32,414	$15,605	$6,529	$12,734
WHSL. & RET. TRADE	$67,800	$27,875	$11,991	$5,167	$9,493	$4,656
FINANCE	$399	$498	$33	$0	$0	$0
SERVICE	$712	$1,535	($189)	$868	$387	$117
PUBLIC ADM	$87,032	$97,130	$139,140	$96,999	$75,180	$89,952
TOTAL	$184,780	$505,157	$6,268,508	$1,349,055	$355,171	$155,411

SWEETWATER *SWEETWATER*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$871	$380	$2,776	$1,272	$4,940	$421
MINING	$1,593,425	$1,717,207	$2,794,261	$2,239,210	$1,970,827	$2,511,268
CONSTRUCTION	$209,846	$204,665	$986,324	$696,079	($151,065)	$140,072
MANUFACTURING	$36,694	$11,443	$22,038	$15,522	$27,376	$19,697
TRANSPORTATION	$588,437	$633,185	$642,588	$569,033	$584,408	$552,725
WHSL. & RET. TRADE	$152,388	$113,101	$279,546	$490,933	$519,857	$413,445
FINANCE	$1,983	$1,645	$1,161	$570	$188	$907
SERVICE	$46,971	$115,456	$991,937	$152,429	$26,102	$48,707
PUBLIC ADM	$349,962	$478,879	$498,154	$387,535	$349,949	$477,238
TOTAL	$2,980,584	$3,275,967	$6,218,791	$4,552,596	$3,332,581	$4,164,481

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

TETON *TETON*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$1,528	$1,533	$1,452	$1,537	$2,513	$3,763
MINING	$0	$0	$0	$36	$0	$0
CONSTRUCTION	$97,553	$147,812	$144,027	$205,881	$363,261	$333,309
MANUFACTURING	$1,408	$13,041	$1,477	$2,741	$3,021	$11,526
TRANSPORTATION	$18,085	$12,118	$11,679	$15,917	$23,700	$52,915
WHSL. & RET. TRADE	$53,664	$53,462	$51,266	$129,617	$67,886	$78,476
FINANCE	$1,576	$7	$58	$35	$467	$2,981
SERVICE	$38,647	$52,379	$63,346	$80,157	$138,992	$84,958
PUBLIC ADM	$217,103	$228,099	$293,890	$376,969	$415,428	$482,984
TOTAL	$429,571	$508,455	$578,565	$812,930	$1,015,266	$1,050,913

UINTA *UINTA*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$9,169	$7,324	$6,242	$3,770	$4,694	$4,031
MINING	$765,694	$236,495	$84,538	$21,501	$24,127	$31,612
CONSTRUCTION	$327,076	$223,568	$287,450	$937,882	$193,899	$210,796
MANUFACTURING	$56,961	$327,540	$30,087	$76,984	$11,016	$17,420
TRANSPORTATION	$143,356	$679,145	$767,576	$2,335,872	$551,382	$756,342
WHSL. & RET. TRADE	$124,992	$189,596	$120,949	$143,946	$150,757	$224,733
FINANCE	$9	$0	$0	$5	$0	$0
SERVICE	$93,982	$77,400	$41,978	$19,629	$15,066	$18,875
PUBLIC ADM	$589,631	$568,764	$515,588	$374,511	$428,009	$464,027
TOTAL	$2,110,876	$2,309,839	$1,854,413	$3,920,115	$1,378,950	$1,727,836

Source: Wyoming Department of Revenue and Taxation

USE TAX COLLECTIONS

WASHAKIE *WASHAKIE*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$0	$310	$0	$4	$0	$0
MINING	$11,697	$9,798	$7,455	$13,273	$9,543	$15,734
CONSTRUCTION	$15,574	$26,619	$17,387	$45,041	$26,568	$17,637
MANUFACTURING	$69,069	$38,734	$45,340	$38,424	$49,329	$74,908
TRANSPORTATION	$16,820	$33,542	$33,116	$24,619	$5,490	$11,647
WHSL. & RET. TRADE	$51,425	$43,382	$33,914	$42,715	$26,945	$18,828
FINANCE	$891	$1,808	$445	$194	$219	$30
SERVICE	$5,794	$2,071	$1,273	$1,157	$1,155	$1,820
PUBLIC ADM	$54,891	$66,656	$73,791	$55,020	$68,975	$71,318
TOTAL	$226,166	$222,927	$212,724	$220,456	$188,223	$211,923

WESTON *WESTON*

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$39	$0	$689	$1	$641	$1,744
MINING	$32,015	$32,720	$26,931	$13,830	$25,416	$30,302
CONSTRUCTION	$4,976	$15,019	$30,187	$7,145	$11,048	$5,378
MANUFACTURING	$59,229	$449	$1,228	$3,760	$2,231	$11,939
TRANSPORTATION	$79,845	$84,857	$121,538	$65,005	$103,449	$132,270
WHSL. & RET. TRADE	$26,768	$12,265	$8,975	$4,581	$14,706	$2,925
FINANCE	$16	$0	$966	$0	$0	$0
SERVICE	$87	$73	$390	$265	$13	$2,418
PUBLIC ADM	$134,912	$125,994	$107,041	$101,146	$121,590	$138,912
TOTAL	$337,890	$271,380	$297,953	$195,739	$279,093	$325,887

Source: Wyoming Department of Revenue and Taxation

OUT OF STATE

USE TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	*FISCAL 84*	*FISCAL 85*	*FISCAL 86*	*FISCAL 87*	*FISCAL 88*	*FISCAL 89*
AGRICULTURE	$21,683	$34,989	$7,426	$6,991	$2,982	$8,178
MINING	$1,373,735	$1,161,255	$794,164	$390,165	$664,419	$324,463
CONSTRUCTION	$1,019,616	$680,049	$703,251	$596,035	$470,311	$438,822
MANUFACTURING	$788,541	$658,947	$478,738	$62,114	$421,510	$93,098
TRANSPORTATION	$1,211,353	$915,511	$528,953	$548,477	$294,987	$764,331
WHSL. & RET. TRADE	$4,522,066	$4,153,573	$2,430,058	$1,556,432	$1,409,543	$1,566,079
FINANCE	$17,814	$17,410	$8,378	$9,166	$7,654	$5,712
SERVICE	$452,177	$533,849	$451,301	$198,261	$232,182	$175,678
PUBLIC ADM	-	-	-	-	-	$604
TOTAL	$9,406,992	$8,155,590	$5,402,274	$3,367,653	$3,503,587	$3,376,966

Source: Wyoming Department of Revenue and Taxation

GLOSSARY

GLOSSARY

SOURCE: All page citations refer to the Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1987, Washington: U.S. Government Printing Office (1987)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 21)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats, underwear, and related articles for personal wear and adornment. Furriers and custom tailors carrying stocks of materials are included. (p. 323)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational vehicles, utility trailers, and motorcycles including mopeds; those selling new automobile parts and accessories; and gasoline service stations. In Wyoming, these collections **do not** include sales of new and used vehicles, since the County Treasurer collects this tax, therefore, it is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 315)

CAPITAL IMPROVEMENT TAX

(Sec. 39-6-412, W.S. 1984)

This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction. The term construction includes new work, additions, alterations, reconstruction, installations, and repairs. (p. 53)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 335)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 319)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home, such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and other household electrical and gas appliances. (p. 325)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 317)

INHERITANCE TAX

(Sec. 39-6-810 to 39-6-813, W.C. 1977)

This new provision repealed the old state Inheritance Tax. The state now collects all or its pro rata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendants whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domiciliary state, collect the Federal Credit or a pro rata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 67)

MINERAL SEVERANCE TAX

(Section 39-6-301 to 39-6-307, W.S. 1977)

The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 39)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 329)

PUBLIC ADMINISTRATION

This division includes the executive, legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. (p. 407)

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 329)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 313)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)

This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of rates and exemptions refer to tables 2 and 3, respectively. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 353)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprises, passenger and freight transportation, communication services, electricity, gas, steam, water or sanitary services, and the U.S. Postal Service. (p. 265)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)

The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. For a listing of rates and exemptions refer to tables 2 and 3, respectively. Collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers; to industrial, commercial, institutional, farm, construction contractors, or professional business users; or to other wholesalers; or acting as agents or brokers in buying merchandise for or selling merchandise to such persons or companies.